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FOR THE

STATE OF LOUISIANA.

Comprising all laws, and parts of laws, in force at this date,
April, 1897.

BATON ROUGE:

THE ADVOCATE, OFFICIAL JOURNAL OF THE STATE OF LOUISIANA.
1897.



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STATE OF LOUISIANA, {
AUDITOR'S OFFICE,
Baton Rouge, April, 1897. }

This volume contains all the laws, and parts of laws, in force at this time, relative to the assessment of property and the collection of taxes, and is arranged with especial reference to the convenience of Assessors and Tax Collectors in the discharge of their respective duties. It is hoped that the great responsibility resting upon these officers will impress them with the necessity of a thorough understanding of the laws by which they are governed.

As the Tax Collector's power to enforce the payment of taxes, by sale of the tax debtor's property, does not arise until all the formalities of the law have been strictly complied with, care and diligence should be exercised in the full and correct description of property on the tax rolls, and in all subsequent proceedings of notice, advertisement and sale.

Upon the intelligent and conscientious performance of the duties of the Assessors, in the legal and equitable valuation of property, for assessment purposes, assisted and supported by the Boards of Reviewers, depends the financial prosperity of the State Government and its ability to provide for the support of the charitable institutions and the public schools, the protection of the lands from devastating floods and the payment of interest on the public debt.

Herein will be found (page 128, *et seq.*) extracts from the decisions of the Supreme Court bearing upon the subjects of assessment and taxation.

The acts creating the several Levee Districts of the State and providing for the protection of the Oyster Industry, being local and not general in their application, it was not deemed necessary to include them in this compilation, and reference only is made to them by title and number of the Acts, to-wit:

Orleans,	Act 93 of 1890.
Pontchartrain,	Act 95 of 1890.
Atchafalaya,	Act 97 of 1890.
Red River, Atchafalaya and Bayou Bœuf, .	Act 46 of 1892.
Lafourche,	Act 13 of 1892.
Lake Borgne Basin,	Act 14 of 1892.
Buras,	Act 18 of 1894.
Fifth,	Act 44 of 1886.
Tensas Basin,	Act 59 of 1886.
Caddo,	Act 74 of 1892.
Bossier,	Act 89 of 1892.
Oyster Industry,	Act 121 of 1896.

A synopsis of each section of the Acts will be found at the beginning of the different divisions of this volume, and is intended to be used in place of a general index.

W. W. HEARD,
Auditor.

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CONSTITUTIONAL PROVISIONS.

ART. 118. [Sheriff and Ex-officio Tax Collector.]—There shall be a sheriff and coroner elected by the qualified voters of each parish in the State, except the parish of Orleans, who shall be elected at the general elections, and hold office for four years.

* * * * *

The sheriff, except in the parish of Orleans, shall be *ex-officio* collector of State and parish taxes.

He shall give separate bonds for the faithful performance of his duty in each capacity. Until otherwise provided, the bond shall be given according to existing laws.

ART. 176. [Tax Mortgage or Privilege.]—No mortgage or privilege on immovable property shall affect third persons, unless recorded or registered in the parish where the property is situated, in the manner and within the time as is now or may be prescribed by law, except privileges for expenses of last illness, and privileges for taxes, State, parish or municipal: provided, such privileges shall lapse in three years.

ART. 203. [Taxation Shall be Equal and Uniform.]—Taxation shall be equal and uniform throughout the territorial limits of the authority levying the tax, and all property shall be taxed in proportion to its value, to be ascertained as directed by law; provided, the assessment of all property shall never exceed the actual cash value thereof; and provided further, that the tax payers shall have the right of testing the correctness of their assessments before the courts of justice. In order to arrive at this equality and uniformity the General Assembly shall, at its first session after the adoption of this constitution, provide a system of equality and uniformity in assessments, based upon the relative value of property in the different portions of the State. The valuation put upon property for the purposes of

State taxation shall be taken as the proper valuation for purposes of local taxation in every subdivision of the State.

ART. 204. [Taxes—For What Purposes Levied.]—The taxing power shall be exercised only to carry on and maintain the government of the State and the public institutions thereof, to educate the children of the State, to pay the principal and interest of the public debt, to suppress insurrection, repel invasion or defend the State in time of war, to supply the citizens of the State who lost a limb or limbs in the military service of the Confederate States with artificial limbs during life, and for levee purposes, as hereinafter provided.

ART. 205. [Corporations and Corporate Property.]—The power to tax corporations and corporate property shall never be surrendered nor suspended by act of the General Assembly.

ART. 206. [License Tax; Exemptions.]—The General Assembly may levy a license tax, and in such case shall graduate the amount of such tax to be collected from the persons pursuing the several trades, professions, vocations and callings. All persons, associations of persons and corporations pursuing any trade, profession, business or calling may be rendered liable to such tax, except clerks, laborers, clergymen, school teachers, those engaged in mechanical, agricultural, horticultural and mining pursuits, and manufacturers other than those of distilled alcoholic or malt liquors, tobacco and cigars, and cotton seed oil. No political corporation shall impose a greater license tax than is imposed by the General Assembly for State purposes.

ART. 207. [Exemptions.]—The following property shall be exempt from taxation, and no other, viz: All public property, places of religious worship or burial, all charitable institutions, all buildings and property used exclusively for colleges or other school purposes, the real and personal estate of any public library and that of any other literary association used by or connected with such library, all books and philosophical apparatus, and all paintings and statuary of any company or association kept in a public hall; provided, the property so exempted

be not used or leased for purposes of private or corporate profit or income. There shall also be exempt from taxation household property to the value of five hundred dollars. There shall also be exempt from taxation and license for a period of twenty years from the adoption of the Constitution of 1879, the capital, machinery and other property employed in the manufacture of textile fabrics, leather, shoes, harness, saddlery, hats, flour, merchandise, agricultural implements, manufacture of ice, fertilizers and chemicals, and furniture and other articles of wood, marble or stone, soap, stationery, ink and paper, boat-building and chocolate; provided, that not less than five hands are employed in any one factory.

ART. 208. [Poll Tax.]—The General Assembly shall levy an annual poll tax, for the maintenance of public schools upon every male inhabitant in the State over the age of twenty-one years, which shall never be less than one dollar nor exceed one dollar and a half per capita, and the General Assembly shall pass laws to enforce payment of said tax.

ART. 209. [State, Municipal and Parochial Taxation]—The State tax on property for all purposes whatever, including expenses of government, schools, levees and interest, shall not exceed in any one year six mills on the dollar of its assessed valuation, if the ordinance regarding the bonded debt of the State is adopted and ratified by the people; and if said ordinance is not adopted and ratified by the people, said State tax for all purposes aforesaid shall not exceed in any one year five mills on the dollar of the assessed valuation of the property; and no parish or municipal tax for all purposes whatsoever shall exceed ten mills on the dollar of valuation; provided, that for the purpose of erecting and constructing public buildings, bridges and works of public improvement in parishes and municipalities, the rates of taxation herein limited may be increased when the rate of such increase and the purpose for which it is intended shall have been submitted to a vote of the property taxpayers of such parish or municipality entitled to a vote under

the election laws of the State, and a majority of same voting at such election shall have voted therefor.

ART. 210. [Tax Sales.]—There shall be no forfeiture of property for the non-payment of taxes, State, levee district, parochial or municipal, but at the expiration of the year in which they are due the collector shall, without suit, and after giving notice to the delinquent in the manner to be provided by law (which shall not be by publication except in case of unknown owner) advertise for sale the property on which the taxes are due in the manner provided for judicial sales, and on the day of sale he shall sell such portion of the property as the debtor shall point out, and, in case the debtor shall not point out sufficient property, the collector shall at once and without further delay sell the least quantity of property which any bidder will buy for the amount of the taxes, interest and costs. The sale shall be without appraisement, and the property sold shall be redeemable at any time for the space of one year, by paying the price given, with twenty per cent and costs added. No sale of property for taxes shall be annulled for any informality in the proceedings until the price paid, with ten per cent interest, be tendered to the purchaser. All deeds of sale made, or that may be made, by collectors of taxes, shall be received by courts in evidence as *prima facie* valid sales.

ART. 211. [Tax Designated by Year in Which it is Collectible.] The tax shall be designated by the year in which it is collectible, and the tax on movable property shall be collected in the year in which the assessment is made.

ART. 212. [Postponement of Taxes.]—The Legislature shall pass no law postponing the payment of taxes, except in case of overflow, general conflagration, general destruction of the crops, or other public calamity.

ART. 213. [Taxation for Levee Purposes]—A levee system shall be maintained in the State, and a tax not to exceed one mill may be levied annually on all property subject to taxation,

and shall be applied exclusively to the maintenance and repairs of levees.

ART. 214. [Levee Districts; Commissioners.]—The General Assembly may divide the State into levee districts and provide for the appointment or election of levee commissioners in said districts, who shall, in the method and manner to be provided by law, have supervision of the erection, repairs and maintenance of the levee in said districts; to that effect the Levee Commissioners may levy a tax not to exceed ten mills on the taxable property situated within alluvial portions of said districts subject to overflow; provided, that in case of necessity to raise additional funds for the purpose of constructing, preserving or repairing any levees protecting the lands of a district, the rate of taxation herein limited, may be increased when the rate of such increase and the necessity and purpose for which it is intended shall have been submitted to a vote of the property taxpayers of such district, paying taxes for himself, or in any representative capacity, whether resident or non-resident, on property situated within the alluvial portion of said district subject to overflow, and a majority of those in number and value, voting at such election, shall have voted therefor.

ART. 218. [Constitutional Provisions Relative to State Taxes also Apply to Parish, District and Municipal Taxes.]—All the articles and provisions of this Constitution regulating and relating to the collection of State taxes and tax sales shall also apply to and regulate the collection of parish, district and municipal taxes.

ART. 224. [Free Public Schools.]—There shall be free public schools established by the General Assembly throughout the State for the education of all the children of the State between the ages of six and eighteen years; and the General Assembly shall provide for their establishment, maintenance and support, by taxation, or otherwise, and all moneys so raised, except the poll tax, shall be distributed to each parish in proportion to the number of children between the ages of six and eighteen years.

ART. 227. [Poll Tax Applied to Public Schools.]—The funds derived from the collection of the poll tax shall be applied exclusively to the maintenance of the public schools as organized under this Constitution, and shall be applied exclusively to the maintenance of the public schools in the parish in which the same shall be collected, and shall be accounted for and paid by the collecting officers directly to the competent school authorities of each parish.

ART. 229. [School Funds—Of What They Shall Consist.]—The school funds of this State shall consist of:

1. The proceeds of taxation for school purposes, as provided in this constitution.
2. The interest on the proceeds of all public lands heretofore granted by the United States for the use and support of the public schools.
3. Of lands and other property which may hereafter be bequeathed, granted or donated to the State, or generally for school purposes.
4. All funds or property, other than unimproved lands, bequeathed or granted to the State, not designated for other purposes.
5. The proceeds of vacant estates falling under the law to the State of Louisiana.

The Legislature may appropriate to the same fund the proceeds, in whole or in part, of public lands not designated for any other purpose, and shall provide that every parish may levy a tax for the public schools therein, which shall not exceed the State tax; provided, that with such tax the whole amount of parish taxes shall not exceed the limits of parish taxation fixed by this Constitution.

REVENUE.

- [S. 1, A. 106, 1890.]—Annual tax of six mills levied on all taxable property; enumeration of taxable property, exceptions and exemptions.
- [S. 2, A. 106, 1890.]—Assessors: appointments, term of office, oath of office, bond, sureties, compensation.
- [S. 3, A. 106, 1890.]—Assessors, Orleans parish; appointment, compensation, term of office, clerical force.
- [S. 4, A. 106, 1890.]—Assessors may be removed by the Governor for cause; vacancies, how filled.
- [S. 5, A. 106, 1890.]—Assessors, Orleans parish; oath of office, amount of bond.
- [S. 6, A. 106, 1890.]—Assessors and tax collectors' bonds, the conditions thereof, recordation, sureties.
- [S. 7, A. 106, 1890.]—Assessor's duty to list all taxable property; penalty for failure; growing and gathered crops a part of the realty while in first hands. No property shall be taxed twice in the same year.
- [S. 8, A. 106, 1890.]—Landed property, how designated and assessed.
- [S. 9, A. 106, 1890.]—Assessors shall examine mortgage and conveyance records and abstracts of land entries, to ascertain ownership of property.
- [S. 10, A. 106, 1890.]—Land when divided by parish lines, how assessed.
- [S. 11, A. 106, 1890.]—Omissions and errors in assessments, when discovered, how corrected; back taxes shall not be assessed for more than three years; supplemental rolls, notice.
- [S. 12, A. 106, 1890.]—Blank tax lists to be furnished by State Auditor.
- [S. 13, A. 106, 1890.]—Duty of taxpayer, except in Orleans parish, to fill out a list of his property and make oath thereto.
- [S. 14, A. 106, 1890.]—Form of taxpayer's oath.
- [S. 15, A. 106, 1890.]—Assessors shall visit in person or by deputy the residence, domicile or office of each person, firm or corporation subject to taxation.
- [S. 16, A. 106, 1890.]—Blank forms of assessment; agricultural statistics.
- [S. 17, A. 106, 1890.]—Duty of assessor to administer oath to taxpayers.
- [S. 18, A. 106, 1890.]—Valuation of property for assessment; description of assessed property, how made.
- [S. 19, A. 106, 1890.]—All property shall be assessed at its actual cash value; oath of taxpayer.
- [S. 20, A. 106, 1890.]—Assessor shall have the right to examine books and accounts and to inquire into the insured value of property.
- [S. 21, A. 106, 1890.]—Completion of tax lists and notice thereof.
- [S. 22, A. 106, 1890.]—Police ju-

REVENUE—Continued.

ries constituted boards of reviewers.

23. [S. 23, A. 106, 1890.]—Boards of reviewers; time of meeting; duties; compensation.

24. [S. 24, A. 106, 1890.]—Board of Assessors, parish of Orleans; their duties and powers; notice by publication of completion of assessment; Register of Conveyances, his duties.

25. [S. 25, A. 106, 1890.]—Duty of taxpayer to make sworn return of his property.

26. [S. 26, A. 106, 1890.]—Right of taxpayer to appear before committee on assessments and be heard relative to valuation of his property; duties and powers of committee on assessments.

27. [S. 27, A. 106, 1890.]—Assessment of banks.

28. [S. 28, A. 106, 1890.]—Assessment of corporations not enumerated in Sec. 27.

29. [S. 29, A. 106, 1890.]—Railroads, canal, transportation and telegraph companies.

30. [S. 30, A. 106, 1890.]—Assessment rolls to be furnished by the Auditor; how and by whom filled and to whom to be delivered when filled.

31. [S. 31, A. 106, 1890.]—Time at which rolls shall be completed and filed.

32. [S. 32, A. 106, 1890.]—Duty of Recorder of Mortgages upon receipt of tax roll.

33. [S. 33, A. 106, 1890.]—Filing of tax roll in Mortgage office to act as legal mortgage upon each piece of property.

34. [S. 34, A. 85, 1888.]—Filing of tax roll shall be full notice to taxpayers, and parties in interest, of the completion of the assessment and that taxes are due and collectible.

35. [S. 35, A. 85, 1888.]—Filing of tax rolls shall be *prima facie* evidence that the assessment has been made according to law; no injunction allowable against such filing and no judgment shall affect parties not included in the suit.

36. [S. 2, A. 69, 1892.]—Tax collectors, parish of Orleans; appointment, compensation, oath and bond.

37. [S. 37, A. 85, 1888.]—Bond of tax collector, approval and recordation; conditions thereof.

38. [S. 38, A. 85, 1888.]—Removal and suspension of tax collectors.

39. [S. 39, A. 85, 1888.]—Taxes; when due and how designated and collected; interest.

40. [S. 40, A. 85, 1888.]—Notice to taxpayers on movable property; delinquent taxes; collector's duties.

41. [S. 41, A. 85, 1888.]—Notice to taxpayers; form of notice and manner of delivery.

42. [S. 42, A. 85, 1888.]—General notice by publication to unknown owners; costs of notice.

43. [S. 43, A. 85, 1888.]—Sale of movable property for taxes; form of sale.

44. [S. 44, A. 85, 1888.]—Rights of taxpayers in the sale of movable property.

REVENUE—Continued.

45. [S. 45, A. 85, 1888.]—Seizure and sale of movable property.

46. [S. 46, A. 85, 1888.]—Tax collectors may take possession of movable property and place keper thereon.

47. [S. 47, A. 85, 1888.]—Notice of seizure.

48. [S. 48, A. 85, 1888.]—Tax collectors may seize and take possession of property after three days' notice.

49. [S. 49, A. 85, 1888.]—Rights of tax debtor to a release of property seized by giving forthcoming bond.

50. [S. 50, A. 85, 1888.]—Notice to taxpayers delinquent on immovable property.

51. [S. 51, A. 85, 1888.]—Notice to delinquents; manner of delivery; costs of tax collector for notice.

52. [S. 52, A. 85, 1888.]—General notice by publication to unknown owners of immovable property.

53. [S. 53, A. 85, 1888.]—Duty of tax collectors to advertise property for delinquent taxes after due notice has been given; form of advertisement.

54. [S. 54, A. 106, 1890.]—Sale for taxes of property that had been concealed, parted with or disposed of by delinquents; duties of tax collectors in case personal property cannot be seized.

55. [S. 55, A. 85, 1888.]—Growing and gathered crops and shares therein, how seized and sold for taxes.

56. [S. 56, A. 106, 1890.]—Tax and license suits to be preference suits.

57. [S. 57, A. 106, 1890.]—Deputy tax collectors and assessors; Attorney General to appoint an attorney in the parish of Orleans; his duty.

58. [S. 58, A. 85, 1888.]—Fees and commissions of tax collectors.

59. [S. 59, A. 85, 1888.]—Adjudication of property to the State; tax collector's duty to take actual possession thereof; fees for collection of rents.

60. [S. 60, A. 85, 1888.]—Tax sales to be made on or before the first day of May of each year.

61. [S. 61, A. 106, 1890.]—Property adjudicated to the State; how assessed.

62. [S. 62, A. 85, 1888.]—Redemption of property adjudicated to the State for unpaid taxes.

63. [S. 63, A. 85, 1888.]—Deeds of sale to individual purchasers of tax property.

64. [S. 64, A. 85, 1888.]—Tender required by Art. 210 of the Constitution; how, when and by whom made.

65. [S. 65, A. 85, 1888.]—Order of seizure and possession; how and by whom made.

66. [S. 66, A. 85, 1888.]—Rents and revenues on property purchased at tax sale.

67. [S. 67, A. 85, 1888.]—State Auditor authorized to cancel erroneous assessments and tax sales.

68. [S. 68, A. 85, 1888.]—Taxes paid prior to sale for taxes; Auditor's duty to furnish quiet claim to owner.

69. [S. 69, A. 85, 1888.]—Errors in assessments; how corrected.

REVENUE—Continued.

<p>70. [S. 70, A. 85, 1888.]—Subsequent mortgages, pledges, encumbrances, sales, etc., not to affect taxes assessed.</p> <p>71. [S. 71, A. 85, 1888.]—How property assessed to unknown owners is to be proceeded with upon discovery of the owner.</p> <p>72. [S. 72, A. 85, 1888.]—How and with what moneys taxes and licenses may be paid.</p> <p>73. [S. 73, A. 85, 1888.]—Sheriffs, notaries and others prohibited from passing act for sale or transfer of property unless taxes are paid.</p> <p>74. [S. 74, A. 85, 1888.]—Penalty for violation of Sec. 73.</p> <p>75. [S. 75, A. 85, 1888.]—Tax collector's returns to auditor and police jury of taxes collected.</p> <p>76. [S. 76, A. 85, 1888.]—Time for quarterly and final settlements of tax collectors.</p> <p>77. [S. 77, A. 85, 1888.]—Penalty for failure of tax collectors to settle with police juries.</p> <p>78. [S. 78, A. 85, 1888.]—Penalty for failure of tax collectors to settle with the Auditor.</p> <p>79. [S. 79, A. 85, 1888.]—Duties and commissions of district attorneys.</p>	<p>80. [S. 80, A. 85, 1888.]—Right of sureties to take possession of tax lists</p> <p>81. [S. 81, A. 85, 1888.]—Penalties against persons unauthorized to collect taxes and licenses</p> <p>82. [S. 82, A. 85, 1888.]—Duties of outgoing tax collectors.</p> <p>83. [S. 83, A. 85, 1888.]—Bonds of tax collectors; how and by whom cancelled.</p> <p>84. [S. 84, A. 85, 1888.]—State tax collectors shall be parish tax collectors.</p> <p>85. [S. 85, A. 85, 1888.]—Duties of tax collectors when taxes are paid.</p> <p>86. [S. 86, A. 84, 1892.]—Parish treasurers; their duties.</p> <p>87. [S. 87, A. 85, 1888.]—State Treasurer; his duties.</p> <p>88. [S. 88, A. 85, 1888.]—Taxes when paid other than by the person assessed.</p> <p>89. [S. 1, A. 178, 1894.]—Distribution of the State tax.</p> <p>90. [S. 90, A. 85, 1888.]—Interpretation of words.</p> <p>91. [S. 91, A. 85, 1888.]—Sale of property for taxes not to affect anterior taxes.</p> <p>92. [S. 82, A. 85, 1888.]—Repealing clauses.</p>
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SECTION 1. [Enumeration of Taxable Property—Exceptions and Exemptions.]—*Be it enacted by the General Assembly of the State of Louisiana,* That Act No. 85 of 1888 be amended by striking out its title, by inserting in lieu thereof the above title, by striking out Sections 1 to 33 inclusive, by inserting this Section 1 and the following new sections down to 33 inclusive, and by amending and re-enacting Sections 54, 56, 57 and 61, as follows: That for the calendar year, A. D.,

one thousand eight hundred and ninety-one (1891), and for each succeeding calendar year, there are hereby levied annual taxes amounting in the aggregate to six mills on the dollar of the assessed valuation of all property situated within the State of Louisiana, except such as is expressly exempted from taxation by law, and the term property as herein used means and includes all real estate, with the buildings and all other improvements thereon or thereto attached, and all other untaxed land; every share or portion, right or interest, either legal or equitable, in and to every ship, vessel, or boat of whatever name or description, used or designed to be used, either exclusively or partially, in navigating any of the waters within or bordering on this State, whether such vessel, ship, or boat, shall be within the jurisdiction of this State or elsewhere, and whether the same shall have been enrolled, registered, or licensed, at any collector's office, or within any collector's district in this State or not, including all vessels under a foreign flag, navigating any of the waters of this State, within or bordering thereon, controlled or run in whole or in part, for the benefit of the person to be assessed, together with their stores or appurtenances, at their fair market value, or belonging to any person, company, association or corporation, in or out of this State, and not paying taxes at the domicile of the said company, person, association or corporation: all railroads and other roads, all canals and other ways of communication, travel, or transportation, all locomotives, dummies, and other motive powers; all engines, boilers, and other apparatus, appurtenances, appliances, and attachments for steam, electric, and other engines: all telephone and telegraph lines; all machines and machinery: all cars, carriages, wagons and other vehicles; all patents, copyrights, trade-marks, privileges, charters and franchises, including stock of any lottery charter or privilege domiciled in or out of this State, unless exempted by the Constitution of this State: all lumber, brick and other building materials: all movable property and chattels; all personal property; all goods, wares and

merchandise, and other stock in trade, in possession, on hand and under control, goods bought and paid for, goods bought and to be paid for, all goods on consignment for sale, without reference to whom they belong; goods in transit for forwarding; not on consignment for sale are not to be assessed; all alcoholic, vinous and malt liquors; all household, kitchen and other furniture exceeding five hundred dollars (\$500) in value; all jewels and jewelry, diamonds, pearls and precious stones, real or imitation; all gold and silverware and silverplate, paintings, engravings, statuary and other works of art, brie-a-brac, and all "articles of vertu" and ornament; all horses and other live animals; all personal property held in trust, or by a wife, or for a minor child; all property held, controlled, or administered in each separate capacity as president, cashier, treasurer, liquidator, assignee, master, superintendent, manager, sequestrator, receiver, trustee, stake holder, depository, warehouseman, keeper, curator, tutor, executor, administrator, legatee, heir, beneficiary, father, agent, attorney, usufructuary, mandatory, fiduciary, or official capacity; the cash value of all judgments, suits and causes in action; all rights, credits, bonds, and securities of all kinds; promissory notes, open accounts, and other obligations; all cash. The amount of cash on hand will not be offset or lessened because money is owed, or by liabilities of any kind, but must represent the full amount standing in the name of the person to be assessed or subject to his control. All coins, United States and foreign, whether current or uncurrent; all currencies, bank notes, and other paper moneys, all moneys loaned at interest, all shares of stock in all banking companies or associations incorporated or non-incorporated, chartered under the laws of Louisiana, or under the laws of any other State than Louisiana, or under the laws of the National Government; and all other articles and things whatever possessing any money value. This enumeration shall not be construed so as to exempt from taxation any property or values not enumerated herein; provided, that no articles or things herein above enumerated shall be

assessed more than once in the same year. The above enumeration of assessable property is in no wise intended to apply to the assets of banking companies or associations whose shares of stock are assessable in lieu thereof under Section 27, save in so far as declared in said Section 27. Section 1, A. 106, 1890.

SEC. 2. [Assessors; Appointment, Bond, Sureties, Compensation.] That the Governor shall appoint, by and with the advice and consent of the Senate, one tax assessor for each parish in this State (except the parish of Orleans), who shall hold their office for the term of four years; first term beginning on the thirty-first day of December, 1892. Each assessor shall take constitutional oath of office, and each shall execute his bond in favor of the Governor of the State of Louisiana for the sum of three thousand dollars (\$3000), for each representative of his parish in the General Assembly, with solvent sureties, who shall be bound in solido with each other, and with their principal; but each surety may bind himself for a limited sum not less than two hundred dollars; provided, the aggregate of said limited sums shall not be less than three thousand dollars (\$3000) for each representative of his parish in the General Assembly; provided, no bond shall exceed eight thousand dollars. He shall receive as an annual compensation for all his labors, services and duties four per cent. on the first \$40,000, aggregate amount of all State, parish and poll taxes assessed and one per cent. on any excess over \$40,000, and for all his services, duties or labors in assessing or extending on the rolls any and all levee or land taxes the sum of \$100; provided no assessor shall receive less than four hundred dollars in any parish for each annual assessment of State, parish, poll and all levee taxes. That the payment of this compensation shall be distributed between the State, parish and school boards in proportion to the amount received by each; provided, that if said office be already filled by appointment, this act shall not be construed as creating any vacancies therein, and the officers now appointed shall serve during the period for which they were appointed. S. 2, A. 106, 1890.

SEC. 3. [Assessors, Orleans Parish; Salaries, Term of Office, Clerical Force, Compensation.]—That the Governor shall appoint, by and with the consent of the Senate, seven (7) tax assessors, one from each municipal district of the parish of Orleans, and for their service shall receive each the sum of twenty-five hundred dollars (\$2500) per annum, to be paid monthly, by warrant of the Auditor, out of the Treasury of the State, and no perquisites, fees or commission shall be allowed. The present assessors shall hold office until the thirty-first day of December, 1892, and the Governor shall appoint their successors for a term of four years. The assessors so appointed shall constitute a board of assessors for the parish of Orleans, and shall exercise their functions jointly in the assessing and listing of property in and for the parish of Orleans. The board shall appoint its own clerical force, and fix their pay within the limits prescribed. The City Council shall provide a suitable room in the City Hall for the use of the board of assessors, and shall appropriate not less than seventeen thousand five hundred dollars, nor more than twenty thousand dollars, for the payment of said clerical force and contingent expenses of the board, not including such blanks as are furnished by the Auditor under the existing laws. The clerical force of the board of assessors shall be paid monthly on the city pay rolls under instructions from the board. S. 3, A. 106, 1890.

SEC. 4. [Assessors; the Governor May Remove for Cause.]—That all or any of the assessors throughout the State may be removed by the Governor at any time for negligence, inefficiency, incompetency, malfeasance, or any other cause which he may consider sufficiently grave. The Governor may fill any vacancy thus created, or caused by death or resignation, by and with the advice and consent of the Senate, if in session, or if not in session, subject to the advice and consent of the Senate at its next session. S. 4, A. 106, 1890.

SEC. 5. [Assessors; Bond and Oath of Office, Orleans Parish.]—That each of the said tax assessors for the parish of Orleans

shall take the constitutional oath of office and shall execute his bond in favor of the Governor of the State of Louisiana for the sum of five thousand dollars (\$5000), with solvent sureties, who shall be bound in solido with each other and with their principals, but each surety may bind himself for a limited sum of not less than five hundred dollars (\$500). Provided the aggregate of said sum shall be five thousand dollars (\$5000). S. 5, A. 106, 1890.

SEC. 6. [Assessors' and Tax Collectors' Bonds, the Conditions Thereof; Sureties.]—That all bonds to be executed by said tax assessors in the parish of Orleans shall be approved by the Governor, and all bonds of assessors in the other parishes shall be approved by the president of the police jury and by the clerk of the district court, and shall be recorded in the mortgage records of the parish in which each respective assessor exercises his functions, and in all other parishes which the principal owns real estate, and shall operate, as a legal mortgage upon all of the real estate of the principal therein, and shall be conditioned that the tax assessor shall carefully and impartially list poll taxes, and list and value all taxable property within his district or parish, at its actual cash value, according to such rules as are or may be prescribed by law, and said bonds shall be conditioned for the faithful performance of his duties as tax assessor, and shall secure all person or persons against any act of oppression on the part of said assessor. The bond of the sheriff as ex-officio tax collector shall be conditioned, that the sheriff and ex officio tax collector shall diligently collect all licenses and all taxes listed and assessed in his parish, and shall make oath before a clerk of court or notary public that he has not been able to collect all delinquent taxes; he shall punctually sell property to pay all delinquent taxes, shall faithfully and promptly pay into the State Treasury all licenses and taxes collected by him, less his lawful commissions, and shall do and perform such other duties as may be prescribed by law. S. 6, A. 106, 1890.

SEC. 7. [Duty of Assessors to List all Taxable Property.]—That it is made the duty of the tax assessors throughout the

State to place upon the assessment list all property subject to taxation, including merchandise or stock in trade on hand at the date of listing, within their respective districts or parishes; and if any tax assessor shall intentionally or knowingly, or through gross negligence omit any taxable property from the assessment list, or permit the same to be omitted therefrom, he and his sureties in solido shall be liable on his official bond for the full amount of the taxes due on the property so omitted from the list, together with ten per cent per annum interest thereon from the maturity of said taxes, ten per cent attorney's fees on the amount of the judgment recovered against him, and all costs of the suit; provided, that the true intent and meaning of this section is that all crops, whether growing or gathered, shall be considered as being attached to the realty while in first hands, and shall not be separately taxed while in possession of the lessor or his agent and no property shall be taxed twice in the same year; and provided further, that in assessing mercantile firms the true intent and purpose of this act shall be held to mean, the placing of such value upon the stock in trade, all cash, whether borrowed or not, money at interest, open accounts, credits, etc., as will represent in their aggregate a fair average on the capital both cash and credit, employed in the business of the party or parties to be assessed. And this shall apply with equal force to any person or persons representing in this State business interests that may claim a domicile elsewhere, the intent and purpose being that no non-resident, either by himself or through any agent shall transact business here without paying to the State a corresponding tax with that exacted of its own citizens; and all bills receivable, obligations, or credits arising from the business done in this State are hereby declared assessable within this State, and at the business domicile of said non-resident, his agent or representative. S. 7, A. 106, 1890.

SEC. 8. [Landed Property; Manner of Assessment.]—That if the land to be assessed be a tract or a lot known by a name, or if the owner's name be known, it shall be designated by those

particulars and by its boundaries; if it has no name or the name be unknown, it shall be designated by its boundaries, or by divisions, pursuant to the United States surveys. In all cities, towns or villages, it shall be the duty of the assessor to designate the number of the lots according to the plan of such cities, towns or villages, or according to the plat or plan of the squares designated by such particular plat or plan. If no plat or plan is known of any city, town, or village, or square within the same, it shall be lawful for the assessor to describe it by boundaries of the streets within which it is situated, giving, in all cases, the dimensions; the assessments in incorporated towns and villages shall be in separate columns, and shall designate the name of the streets on which the lots front. If there be any incorporated village, town or city in any parish, parish of Orleans excepted, the lists of property therein shall be taken up separately by the assessor, after the remainder of the ward in which it is situated is disposed of, and shall be completed alphabetically; and the lists describing property of "unknown owners" shall be taken up last. That in the parish of Orleans the several municipal districts be subject to such subdivisions as exist at present, pending a new survey and apportionment. S. S. A. 106. 1890.

SEC. 9. [Assessors Shall Examine Mortgage and Conveyance Records.]—That each tax assessor, parish of Orleans excepted, on and after the first day of January of each year, shall diligently examine the records in the offices of mortgages and conveyances and abstracts of land entries, and compare the names of the parties assessed and the description of the property, giving the exact lines and measurements as so recorded in the conveyance office and the abstract of land entries, and shall otherwise make faithful inquiry and investigation to ascertain what taxable property in his district or parish belongs to residents and to absent owners, and to unknown owners; and he shall make a separate list describing each tract of land and other item of taxable property belonging to any absent owner whose name is unknown, and shall affix the valuation thereof in person or by a

sworn deputy, unless said absent owner, or his agent or attorney shall have delivered to him a correct and complete tax list containing the name and postoffice address of said absent owner and of his agent or attorney, on or before the first day of June, 1891, and each subsequent year, and he shall make a separate tax list describing each tract of land and other property belonging to each unknown owner; and shall affix a separate valuation to each separate tract; provided, that no assessor shall draw any salary until he makes affidavit and furnishes a certificate from the recorder of conveyances that he has made the examination required by this section. S. 9, A. 106, 1890.

SEC. 10. [Assessment of Property When Divided by Parish Lines.]—That when a line between two parishes divides a tract of land, or plantation, each portion shall be assessed in the parish in which it lies; all movable property shall be assessed in the parish or district where it is located, except as hereinafter provided. S. 10, A. 106, 1890.

SEC. 11. [Omissions and Errors; How Corrected.]—That if any tract or lot of land, or other property, shall be omitted in the assessment of any year or series of years, or in any way erroneously assessed, the same, when discovered, shall be assessed by the assessor or tax collector for the whole period for which the same may have been omitted or improperly assessed, and shall be subject to the State, parish and municipal taxes which have been or may hereafter be assessed against said property in accordance with law; provided, no back taxes for more than three years shall be assessed against said property; and provided further, that such assessment shall appear upon a supplemental roll and be filed in the manner as regular tax rolls. A notice by mail shall be given of the completion of said assessment roll and that it is exposed for examination in the office of the assessors; whether the tax is on movable or immovable property, and that ten days are allowed said parties to make to the assessors any complaint they may wish to urge against said assessment; and notice shall also be published twice during a

period of ten days in a daily newspaper published in the city of New Orleans, and in other parishes as provided for in Section 21 of this act; and in case of no complaint said assessment, without any further requisite or formality of any kind shall be final and conclusive on the parties assessed. In the event of any such complaint the decision of the assessors thereon shall be promptly made and be final; and said assessment without further formality and requisite of any kind shall be binding and conclusive on the parties assessed; saving, however, the parties assessed an appeal to the courts within five days from the decision of the assessor on said complaint, which decision shall be deemed notice, and said delay of five days shall begin from the day of the entry by the assessors on said supplemental roll of the words appeal rejected. S. 11, A. 106, 1890.

SEC. 12. [Blank Tax Lists Furnished by the State Auditor.]—That the Auditor of Public Accounts shall, immediately after the passage of this act, and before the first day of January of each year thereafter, prepare and have printed and forwarded to the several assessors through the State, parish of Orleans excepted, tax lists of the form provided in Section 16 of this act, in such convenient form as may be readily stitched together when filled out; and said list shall be prepared so as to secure the listing of all property subject to taxation under this act; and Section 1 of this act shall be printed in full on the back thereof; and he shall, as soon as possible, furnish to each tax assessor throughout the State such quantity of said printed tax lists as will suffice to secure the listing of all property subject to taxation and with their columns for valuation to be filled up by the assessor. In the parish of Orleans the Auditor of Public Accounts shall furnish such lists and blanks as may be called for by the board of assessors, and approved by him. S. 12, A. 106, 1890.

SEC. 13. [Duty of Taxpayers to Fill Out Lists of Property; Oath.]—That it shall be the duty of each taxpayer, parish of Orleans excepted, to fill out a list of his property in accordance

with the form provided in Section 16 of this act; and he shall make oath thereto before the tax assessor, or any officer authorized by law to administer oaths, and return the same to the assessor before the first day of each and every year. S. 13, A. 106, 1890.

SEC. 14. [Form of Taxpayer's Oath.]—That on the back of each of said tax lists there shall be printed in substance the following form of oath or affirmation, to-wit: “I, whose postoffice is ——, do solemnly swear (or affirm) that the list on the reverse side of this paper which I have signed, is a correct and complete list of all the property of which I am owner, or have in my possession, or under my control, in the capacity set forth in said list, situated in the parish of —— of every kind, character and description, which is subject to taxation under the Constitution of the State of Louisiana, and under Section 1 of the act of the General Assembly, entitled an act to provide an annual revenue and taxation for the State of Louisiana, etc., adopted at the regular session of 1890, which section is printed in full on this page; and further that the number of acres of land has been stated, and I have given the proper description of said lands and all other taxable property as the law requires, so help me God. Sworn to and subscribed before me this — day of — A. D. —.” S. 14. A. 106, 1890.

SEC. 15. [Assessors Shall Visit in Person or by Deputy the Residence of Each Taxpayer.]—That the said assessor shall in person, or by duly authorized deputy, visit the domicile, residence, or office, of each person, company, firm, corporation, bank, exchange, or association of two or more individuals, and shall fill out with the name and postoffice address the said list as provided for in this act, which each person who owns, possesses or controls any taxable property in his own right, shall sign and swear to, and a separate list shall be filled out with the name and postoffice, and shall be signed and sworn to by each person, in each separate capacity in which he may possess taxable property, such as cashier, president, treasurer, secretary, liquidator,

master, superintendent, manager, sequestrator, receiver, keeper, curator, tutor, agent, usufructuary, and every other representative or official capacity. S. 15, A. 106, 1890.

SEC. 16. [Blank Assessment Forms.]—That the assessors of the several parishes, parish of Orleans excepted, shall be furnished by the Auditor of Public Accounts within the time prescribed by Section 12, with blank forms of assessments, as follows, viz: Parish of ——, value of lands, value in lots, squares, or parcels of ground, incorporated or unincorporated cities, towns or villages, with all residences, houses, buildings, or other improvements thereon, number of and value of horses, mules, mares, geldings, cattle, sheep, goats, hogs, and all other live animals, value in cash to be based on actual market value of capital stock, shares, etc., of all persons, association of persons business firms, corporations and pools, less than real estate. Value of all steamboats, steamships, barges, and other water crafts. Value of merchandise of stock on hand. Value of household goods, silverware, silverplate, jewelry, etc., not exempt from taxation. Value of annuities, salaries, incomes, etc., of all persons, associations of persons or business firms and corporations not subject to license.

All moneys loaned or in possession: cash value of all bonds liable to taxation, notes, judgments, and other credits.

Cash value of all other property subject to taxation.

Consolidated agricultural statistics of parishes.

Number of acres in parishes.

Uncultivated.

Cultivated.

In cane.

In cotton.

In rice.

In corn.

In oats.

In wheat.

In hay.

In potatoes.
In sorghum.
In rye.
In jute.
In meadow or pasture.
Total.

PRODUCTS RAISED LAST YEAR.

Barrels of molasses.
Hogsheads of sugar.
Barrels of sugar.
Bales of cotton.
Barrels of rice.
Bushels of corn.
Bushels of oats.
Bushels of wheat.
Bales of hay.
Bales of jute.
Bushels of rye.
Bushels of potatoes.
Barrels of sorghum.
White children between six and eighteen years.
Males.
Females.
Colored children between six and eighteen years.
Males.
Females.

And it shall be the duty of the said assessors to list and assess all property within their respective parishes in accordance with the foregoing blank, taking care to list and assess each and every species of property separately, as herein provided, and to correctly return the consolidated agricultural statistics thereto attached. The assessor, in assessing lands and lots, shall take into consideration the enhanced value of the same arising from the buildings and improvements thereon, such as residences, barns, cribs, sugar mills, rice mills, gin houses, cabins, and machinery. S. 16, A. 106, 1890.

SEC. 17. [Duty of Assessors to Administer Oath to Taxpayers.] That each tax assessor, in person or by a duly qualified deputy, is hereby authorized to administer the oath or affirmation attached to the said list in the manner required by law for administering oaths; and is required, in person or by deputy, to actually administer the said oath or affirmation orally to the person signing same; and should any tax assessor or deputy sign such jurat without having actually administered said oath, he shall be guilty of nonfeasance and malfeasance in office, under Article 196 of the Constitution, and the tax assessor shall be liable on his bond for all the taxes due by the person purporting to have taken said oath or affirmation, and shall forfeit all his commissions and shall be at once removed from office by the Governor. And further, that any wilfull misstatement to the assessors, or any authorized deputy, made under oath, shall be considered and punished as perjury, as provided by the laws of this State in other cases. S. 17, A. 106, 1890.

SEC. 18. [Valuation of Property for Assessment.]—That the tax assessors shall fill up the column for valuation with such valuation of each item of property as he considers just; and if any person shall fail or refuse to sign one of the said tax lists within the time prescribed by law, the tax assessor shall obtain his name, ward, street, number and postoffice address, and a full description and valuation of all the property of said person in whatever way he can, and shall himself fill out said lists from the best information he can obtain, and shall fill up the column with his own valuations; and to that end he is authorized to administer oaths and propound questions to any person whom he supposes can give information in relation thereto. In making all assessments it shall be the duty of the assessor to give a correct and accurate description of each piece of property assessed and to assess the same in the name of the owner, except in the case of unknown owners, and it is hereby made his special duty to examine into assessments that have been carried over on the rolls from year to year without having been given in by

the owners, and to see that all such property is assessed under a correct description in the name of the owners, and to that end he shall make all necessary inquiries as to the facts from any and all sources and as to the law from the district attorney, whose duty it is to advise him in all such cases. S. 18, A. 106, 1890.

SEC. 19. [Property Shall be Assessed at its Actual Cash Value; Oath of Taxpayer.]—That all real and personal property subject to taxation, as enumerated in Section 1 of this act, and not exempted by law, shall be estimated by the assessors of the several parishes of the State, parish of Orleans excepted, at its actual cash value upon the blank lists furnished by the Auditor of Public Accounts, in accordance with this act; and in case the valuations so made by the said assessor are, in the opinion and belief of the taxpayer, in excess of and beyond the cash value of the personal or real property, the said assessor shall make or cause to be made a duplicate list of said property, and shall then and there administer to the said taxpayer the oath or affirmation as follows, viz: “I swear, or affirm, that the valuation affixed opposite each item of property in the foregoing list is the actual cash value thereof, according to the best of my knowledge, judgment, and belief, so help me God. Sworn to and subscribed before me this — day of — A. D., 18—.” The assessor shall subscribe such duplicate lists and submit them to the board of reviewers as hereinafter provided for. S. 19, A. 106, 1890.

SEC. 20. [Assessor's Power to Investigate Books and Accounts.] That the assessor in person, or by deputy, shall have the right and power to require of any property holder an inspection of his books and accounts and shall have the right to examine in full the same, and may from his books and accounts, make an estimate of the value of the property to be assessed. He shall also, if necessary, put upon oath the owner or agent, or employees of the owner, and propound to him or them such questions as will elicit from him or them the actual cash value of

the property. The assessor shall have the right and power to inquire into the insured value of all the property, or into the value at which the same had been insured previously, and in assessing stock on hand or merchandise the average amount of insurance during the year previous to the assessing, which had been carried on merchandise or stock, or fixtures by the owner or agent, shall be taken into consideration; provided, that if the assessors (parish of Orleans excepted) find or have reason to believe that the list of taxable property furnished by any person is incomplete or incorrect, they shall add thereto a supplemental list containing a description and valuation of all the property of the person signing said list, which has been omitted or incorrectly described therein; provided, no change in any list of property rendered shall be made until the taxpayers be notified to appear within ten days and show cause why such change should not be made. S. 20, A. 106, 1890.

SEC. 21. [Completion of Tax List and Notice Thereof.]—That immediately after the listing and estimation of the valuation of all real and personal property shall have been completed by the assessors (parish of Orleans excepted), which shall in all cases be done on or before the first day of June in each and every year, the said assessors shall give notice by publication in some newspaper published in their respective parishes, and if there be no newspaper published therein; by posting on the courthouse door of the parish for the period of ten days, that the listing of the property has been completed, and the estimated valuation made therein by the said assessor in accordance with law, and that the said list shall be exposed in the office of the said assessor for inspection and correction for a term of twenty (20) days, beginning next after the ten (10) days required for notice as herein provided shall have expired. S. 21, A. 106, 1890.

SEC. 22. [Police Juries as Boards of Review.]—That the police juries of the several parishes (parish of Orleans excepted) throughout the State be and are hereby appointed and

constituted boards of reviewers for their respective parishes. S. 22, A. 106, 1890.

SEC. 23. [Boards of Review; Time of Meeting; Duties; Compensation.]—That the said board of reviewers shall meet on the first Monday in July of each and every year, or as soon thereafter as possible, and the several assessors throughout the State, parish of Orleans excepted, shall lay before the said board all of said lists of property with the estimated (actual) cash value thereof, extended and listed and valued by the said assessors as aforesaid, together with the lists and valuation, made under oath as aforesaid, of those property owners who believe the assessors' valuation to be in excess of and beyond the actual cash value of the personal or real property therein enumerated, and the said board shall proceed at once to arbitrate upon the said lists of property and cash valuation, and their decision shall be final, unless set aside in accordance with Article 203 of the Constitution; the said board of reviewers shall then proceed to examine all the aforesaid lists of real and personal property submitted to them by the said assessors, and should they find any property to have been illegally or wrongfully assessed in the listing or valuation thereof, it shall be their duty to correct the same, and they shall also equalize the assessments of all property of like character and relative value within their respective parishes, in accordance with Article 203 of the Constitution; provided that no valuation made by the assessor shall be increased unless the taxpayer is served with notice to appear before said board, within five days, and show cause why such increased assessment should not be made. Such summons shall be signed by the president of the board, service therein, and return made in the manner now provided by law in the case of ordinary subpoenas. The said board shall have the power to summon and compel the attendance of witnesses, interrogate them under oath concerning any matter before them, and after having passed upon and determined the correctness of any list and the valuation thereof, the same shall become final unless

set aside or changed, as provided by law. The members of said board of reviewers shall receive the same pay, for such length of time as they may be in session, as now allowed to police jurors; provided, that if the session extends longer than fifteen days from date of service, only pay for that length of time shall be allowed. S. 23, A. 106, 1890.

SEC. 24. [Board of Assessors, Orleans Parish; Their Duties.]—That in the parish of Orleans all the assessors in and for the said parish, who are hereby constituted a board of assessors for said parish, shall meet on the second day of January in each year, or if a holiday then the next succeeding day not a holiday, and daily thereafter, until the assessments shall have been completed (Sundays and legal holidays excepted) which shall, in all cases be done on or before the first day of March of each year; their office hours are hereby fixed at from nine o'clock a. m. to four o'clock p. m.; they shall obtain the original lists, and shall proceed to assess the valuation of each item of property within their districts and it shall be their duty to place a valuation thereon according to the best information, knowledge and judgment they possess, to the end that the actual cash value may be ascertained, being governed by the proper system of equality and uniformity in assessment. Any four assessors in the parish of Orleans shall constitute a quorum to perform the duties herein prescribed. If a majority of the assessors in the parish of Orleans cannot agree upon a definite valuation of any item of property, then an average of all the valuation placed thereon by the several members present shall be made, and said average shall be the valuation placed upon said items. The said assessors shall give notice, by ten days publication in two daily journals, immediately upon the completion of the assessment of the property that the assessment of the property has been completed, and the estimated valuation made thereon, and the said lists will be exposed in the office of the board of assessors, for inspection and correction for a period of ten days, beginning next after first insertion of said notice. The failure of any of said

officers to attend and perform the duties herein prescribed, shall vacate his office, excepted when prevented by sickness or other unavoidable causes. That in the parish of Orleans it shall be the duty of the Register of Conveyances to furnish, without payment of fee being required, weekly to the board of assessors a copy of all transfers of property, including that of property sold to others or adjudicated to the State for taxes as well as acts of redemption, all transfers of property must be accompanied by a diagram of the square showing the property conveyed for the proper guidance of the assessor. It shall further be the duty of every one recording a judgment of court "putting in possession" to describe the property. S. 24, A. 109, 1890.

SEC. 25. [Duty of the Taxpayer to Make a Sworn Return of his Property.]—That it is hereby made the duty of every taxpayer in the parish of Orleans to make return of his property daily sworn to, within ten (10) days after the list for such purpose shall have been left at his domicile or place of business, and any owner, agent, administrator, executor, or other representative, shall have no standing in court for a wrong description (whether in name, measurement or otherwise) unless written complaint thereof was made during the period when the lists are open for public inspection and correction; and the property of such owner, agent, administrator, executor or other representative so assessed shall be deemed properly described.

Any assessment made in the name of a party, deceased, shall be good and valid throughout the State, unless notification in writing of the death, and whether or not the succession has been opened, and when and where, shall have been made in due season to the assessor by the heirs or parties interested. And in all cases property assessed in the name of the owner as appears on the record of the mortgage or conveyance office at the date of listing shall be deemed properly assessed. S. 25, A. 106, 1890.

SEC. 26. [Right of Taxpayer to Appear Before Committee on Assessments; Duties of Said Committee.]—That all taxpayers in

the parish of Orleans shall have the right to appear before a standing Committee on Assessments of the City Council of New Orleans between the 21st day of March and the 10th day of April inclusive, of the year in which the assessments are made and in the parishes before the Board of Reviewers, as provided for in this act, during the sessions of said board, and be heard concerning the descriptions of the property listed and the valuation of the same as assessed; and they shall have the right of testing the correctness of their assessments, before courts of justice in any procedure which the Constitution and laws may permit; but the action to test such correctness shall be instituted on or before the first day of November of the year in which the assessment is made. In all suits for the reduction of assessments the State tax collectors of the respective parishes shall be made parties.

The said committee on assessment shall meet on the 21st day of March, or if a holiday, then on the next succeeding day not a legal holiday, in the city of New Orleans of each year, to consider, and examine into the applications of those owners of assessed property, who believe the assessors' valuation to be in excess of and beyond the actual cash value of the property assessed. Said committee shall determine upon said applications, but their duties are confined entirely to the question of valuation and description, and report their action at once to the City Council for approval or rejection; said report to contain the affidavit of a majority of the committee that the valuations so fixed are the valuations provided by law; and decision by the council shall be final, unless set aside in accordance with Article No. 203 of the Constitution. That the said Committee on Assessments shall be and are hereby empowered to increase any assessment imperfectly or improperly made; provided, that before said increase is made the taxpayer be served with notice to appear before said committee within three days and show why such increased assessment should not be made. In passing upon any application for reduction in valuation, and before

determining upon any increase in valuation, the Board of Assessors must be heard in reference thereto, and they are expected to be present at all sessions of said committee. No application to be considered by the said committee unless said application has been first made to the board and refused. In all cases the action of said committee to be finally reported back from the council to the assessors not later than the 18th of April, or the revision to be null and void. Provided, whenever the assessment of real property by the assessors throughout the State shall be found by the court, before which the suit for reduction shall have been brought, to exceed by 50 per cent or more the cash value of such property, it shall be established that, notwithstanding due application in writing to said assessors for reduction, they have refused to accede thereto, then and in such case it shall be the duty of the court, in rendering judgment allowing the reduction, to condemn the assessors, or the members of said board of assessors in solido, to the payment of all the costs of suits; and on their failure to pay the said costs, after execution issued therefor against them individually and a return thereon of *nulla bona*, the sureties of said assessors on their official bonds shall become liable therefor; and provided further, that whenever judgment shall have been rendered by a court of justice reducing the assessment of real estate for a particular year, and the assessors shall for the next succeeding year assess the property, when in the same owner's name, again at a valuation exceeding that fixed by such judgment, and shall have persisted in maintaining their assessment, notwithstanding due application in writing to them for the reduction to the valuation fixed the previous year by the court, then, and in every such case, if the court before which the new suit of the taxpayer for reduction of such assessment shall have been brought, should find that the reductions claimed and which have been judicially allowed the previous year, should again be granted, it shall be its duty in rendering judgment to that effect to condemn at the same time the assessors, or members of said board of assessors

in solido, to the payment of all the costs of suit, and on their failure to pay said costs after execution issued therefor against them individually, and a return thereon of *nulla bona*, the sureties of said assessors on their official bonds shall become liable for said costs. S. 26, A. 106, 1890.

SEC. 27. [Assessment of Banks.]—That no assessment shall hereafter be made under that name, as the capital stock of any national bank, State bank, banking company, banking firms or banking association, whose capital stock is represented by shares, but the shares shall be assessed at their actual value as shown by the books of the bank, or banks, to the shareholders, who appear as such upon the books, regardless of any transfer not registered or entered upon the books, and it shall be the duty of the president or other officer to furnish to the assessor a complete list of those who are borne upon the books as shareholders; and all taxes so assessed shall be paid by the bank, company, firm, association, or corporation which shall be entitled to collect the amounts from the shareholders or their transferees; all real estate owned by the bank, company, firm, association, or corporation, shall be assessed directly to the bank, company, firm, association, or corporation, and the pro rata of such direct property taxed, proportioned to each share of capital stock, shall be deducted from the amount of taxes assessed to that share under this section. Such assessment shall be made where the bank, etc., is located and not elsewhere, whether the shareholders reside there or not. The said book value shall be ascertained upon a statement duly sworn to by the president, cashier or secretary, and chairman of finance committee, or in the absence of such latter officer then by one of the directors, showing the assets in detail and the valuation placed upon each, and said valuation shall be at a fair market value. The sworn statement of the bank's condition made next preceding the date of listing shall be the basis of assessment. Any president or other officer who shall refuse or fail to deliver the said list of shareholders, and said statement of book-value and of bank's condition, within

the first twenty days of January of each year to the assessor, shall be guilty of a misdemeanor, and on conviction shall be punished by fine or imprisonment, or both, at the discretion of the court. The district attorney will at once act upon any complaint of such neglect or refusal made to him by the assessor, or by the board of assessors in the parish of Orleans. S. 27, A. 106, 1890.

SEC. 28. [Corporations Not Enumerated in Sec. 27.]—That all other corporations, save those enumerated in Section 27 of this act, shall be assessed directly upon all property owned by such corporations, which is taxable under Section 1 of this act, but unless three months prior and continuous ownership can be shown in any holdings of national, State or municipal bonds, or stock in any corporation whatsoever, then the market value of such holdings shall be assessed to such corporation as so much "money in possession."

The sworn statement of condition made next preceding the day of listing shall be considered in making the assessment. A failure to make sworn returns of property and of condition, to the assessor within the first twenty days of January of each year, shall subject the party so failing to the same penalty as provided in Section 27 of this act for failure to make return of shareholders, etc. Such corporations as are not required by law to make sworn statements of their condition, shall be required to furnish within the first twenty days of January of each year, under the same penalty as above provided, to the assessor a sworn statement of the cost of their property, real and personal, and of the value at which the same is carried on the books, and in determining the assessment these valuations shall be considered; and further, to furnish a sworn statement of the earning capacity of the corporation, which said earning capacity shall form a basis of estimating the value of its charter or franchise.

Any individual, firm, association or corporation, whose business may consist in manufacturing or dealing in articles that

are exempt, and in articles that are not exempt, shall be required to keep separate accounts thereof, so that the assessor can readily determine the amount of exempt and the amount of taxable property: and it shall be the duty of such individual, firm, association, or corporation, to make a sworn statement thereof within the first twenty days of January of each year, under like penalty as provided in the foregoing for neglect or failure to make returns. S. 28, A. 106, 1890.

SEC. 29. [Railroads, Canals, Transportation and Telegraph Companies.]—That the real estate, roadbeds, roads, iron, track, superstructures, excavations and channels of railroads, canals, and other transportation or telegraph companies, shall be assessed and taxed in the parish, or assessment district where located: and all other property not specially exempted from taxation by Article 207 of the Constitution belonging to said railroad, canals, etc., shall be assessed and taxed at the domicile or principal office of said railroads, canals, etc., as contemplated by Article 245 of the Constitution; but the rolling stock or movable property of any railroad company, telegraph company, canal company or other transportation company, whose line lies partly within this State and partly within another State or States, or whose sleeping cars run over any line lying partly within this State or partly within another State or States, shall be assessed in this State in the ratio which the number of miles of the line within the State has to the total number of miles of the entire lines. S. 29, A. 106, 1890.

SEC. 30. [Assessment Rolls (Orleans Parish Excepted); How Furnished, When Completed and Filed.]—That the Auditor shall furnish to each tax assessor (parish of Orleans excepted) three rolls, in such convenient form as to meet the requirements of this act, and the assessor shall proceed to fill out the said tax rolls from the lists as fast as they are finally passed upon by the board of reviewers, and he shall deposit one tax roll in the office in which the mortgage records of the parish are kept, the second in the office of the tax collector of his district, or in the office of

the sheriff, and the third in the office of the Auditor, as soon as possible before the first day of September, in the year 1891 and annually thereafter. The said deposit of the tax rolls by the assessor in the office of tax collector or sheriff shall be full warrant for the said tax collector or sheriff throughout the State to collect all taxes as provided by law.

That the State and parish taxes shall be extended upon each of the copies of the roll to be delivered to the recorder and to the tax collector (parish of Orleans excepted.) S. 30, A. 106, 1890.

SEC. 31. [Time at Which Rolls Shall be Completed and Filed.] That in the parish of Orleans the several assessors shall by the first day of May of each year furnish the Comptroller of the City of New Orleans a complete assessment roll; and shall furnish a like roll by the first of June to the recorder of mortgages, and by the first of July to the State tax collectors in so far as their respective districts are concerned; and a like roll by the first of August to the State Auditor. And the rolls thus made up shall serve as a basis for all State and city taxation for the year in which they are made. S. 31, A. 106, 1890.

SEC. 32. [Duty of Recorder of Mortgages Upon Receipt of Tax Roll.]—That the recorder of mortgages shall immediately file tax roll delivered to him and shall retain and keep the same among the record books of his office, and it shall be and constitute a part of the records of the same: said tax inscription in the mortgage office shall not operate as a lien or mortgage upon the property, until the 31st day of December of the current year. He shall index the said tax roll in the current mortgage book under the head of "tax roll for the year 1891," and each subsequent year respectively, but no further record thereof shall be necessary or be paid for; provided, that the failure of the recorder of mortgages to mark the said tax rolls "filed" or to index the same shall in no way prejudice the rights of the State or any parish or municipal corporation. S. 32, A. 106, 1890.

SEC. 33. [Filing of Tax Rolls to Act as Mortgage Upon Each Piece of Property.]—That from the day said tax roll is filed in said mortgage office it shall act as a lien upon each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the tax due on it, but not for any other tax; which mortgage shall prime and outrank all other mortgages, privileges, liens, encumbrances or preferences, except tax rolls of previous years. S. 33, A. 106, 1890.

SEC. 34. [Filing of Roll Shall be Full Notice to Taxpayers.]—That aid filing in the recorder's office shall be full notice to each taxpayer and to each other person whom it may in any manner concern, that the listing, assessment, and valuation of the taxable property has been completed, that the tax rolls are on file in the sheriff or tax collector's office and in the office where the mortgage records are kept: that the said taxes are due and collectible, as provided by law. S. 34, A. 85, 1888.

SEC. 35. [Filing of Tax Rolls.]—That the act of depositing the tax rolls by the assessor in the office where the records of the parish are kept, shall be deemed *prima facie* evidence that the assessment has been made and completed in the manner provided by law. No injunction shall be issued by any court to prevent any assessor from depositing said rolls, and in the suit of any taxpayer or taxpayers testing the correctness of his or their assessments before any court of justice, the decision of such court shall only affect the assessment of the person or persons in such suit, and shall in no manner affect or invalidate the assessment of any other person or property appearing upon the tax rolls. S. 35, A. 85, 1888.

SEC. 36. [Tax Collectors, Parish of Orleans; Appointment; Compensation; Oath and Bond.]—That the Governor shall appoint, by and with the advice and consent of the Senate six (6) State tax collectors for the parish of Orleans, one (1) for the First District, which shall be the first Municipal District; one (1) for the Second District, which shall be the second Municipal

District: one (1) for the Third District, which shall be the third Municipal District; one (1) for the Fourth District, which shall be the fourth Municipal District; one (1) for the Fifth District, which shall be the fifth Municipal District; one (1) for the Sixth District, which shall be the sixth and seventh Municipal Districts.

The collector for the First District shall receive two per centum, the collector for the Second District shall receive four per centum, the collector for the Third District shall receive five per centum, the collector for the Fourth District shall be five per centum, the collector for the Fifth District shall be seven per centum, and the collector of the Sixth District shall receive five per centum on all collections of licenses and taxes made and turned into the State Treasury by them, who shall hold their offices for the term of four years; provided, that if said office be already filled by appointment, this act shall not be construed as creating a vacancy therein. Each of the said tax collectors shall take the constitutional oath of office, and each one of them shall execute his bond in favor of the Governor of the State of Louisiana for the sum of thirty-five thousand dollars for the First District, for the sum of twenty-five thousand dollars for the Second District, for the sum of twenty thousand dollars for the Third, Fourth and Sixth Districts, and ten thousand dollars for the Fifth District, with solvent sureties who shall be bound in solido with each other and their principals; but each surety may bind himself for a limited sum; provided, that the first term of said officers shall expire on the second Monday of July, 1896. S. 2, A. 69, 1892.

SEC. 37. [Bond of Tax Collector; Conditions Thereof.]—That all bonds to be executed by said tax collector shall be approved by the Governor, and shall be recorded in the mortgage office or records of the parish of Orleans, and in all other parishes in which the principal owns real estate, and shall operate as a legal mortgage upon all real estate of the principal therein; and shall be conditioned that the principal shall carefully, impartially and

diligently collect all licenses and taxes assessed therein: shall punctually sell property to pay all delinquent taxes, and shall faithfully and promptly pay into the State Treasury all licenses and taxes collected by him, and do and perform such other duties as are or may be prescribed by law. S. 37, A. 85, 1888.

SEC. 38. [Removal and Suspension of Tax Collectors.]—That the Governor shall have power to remove said tax collectors of the parish of Orleans or either of them or suspend them from office, pending the finding of articles of impeachment for any cause which he decides to be just and sufficient and to make appointments to fill all vacancies in said office, with the advice and consent of the Senate, if in session, or if not then in session, subject to the advice and consent at its next session, and all such appointees shall qualify as aforesaid. S. 38, A. 85, 1888.

SEC. 39. [Taxes; When Due, How Designated and Collected.] That all taxes shall be collected in the calendar year in which the assessment thereof is made, and they shall be designated as the "taxes for the year 1888," and of each subsequent year, accordingly as they are collectible, and the taxes assessed in the year A. D., 1888, and each subsequent year, shall be due in the calendar year 1888, and in each subsequent year as soon as the tax roll is filed in the office where the mortgage records are kept, and they shall be paid on or before the thirty-first day of December in each respective year, in order to avoid the notice, advertisement and sale required by Article 210 of the Constitution, and the taxes on movable property shall be paid on the first day of the calendar month next succeeding the filing of the tax roll in the office where the mortgage records are kept: provided that no forced collection of taxes on movable property shall be made before the first day of October, unless the collector has good reason to believe that the State, parish or municipal corporation will lose the same; provided, further, that all taxes unpaid on the 31st day of December of each and every year, shall bear interest at the rate of two per cent per month from said date. S. 39, A. 85, 1888.

SEC. 40. [Notice to Taxpayers; Delinquent Taxes; Collector's Duties.]—That on the first day of the calendar month next succeeding the filing of the roll, or as soon thereafter as possible, the tax collector or sheriff shall address to each taxpayer who has not paid all the taxes which have been assessed to him on movable property a written or printed notice, setting forth in substance that the State tax assessed to said taxpayer on movable property in said parish, stating the aggregate assessed value of said property, and the aggregate sum of the taxes for the current and all preceding years due thereon, fell due and should have been paid in full on or before the first day of the then current month; that the said taxpayers became delinquent for said taxes on the first day of said month; that after the first day of October following, the tax collector or sheriff will seize and advertise for sale the movable property on which the said taxes are due, in the manner provided by law for judicial sales; that at the principal front door of the courthouse, where the civil district court of said parish is held, or at the place of seizure in the parish of Orleans, he will sell within the legal hours for judicial sales, for cash, and without appraisement, such portion of the said movable property as the taxpayer shall point out and deliver to said tax collector or sheriff, and in case the taxpayer shall not point out sufficient property, that he will at once and without further delay, sell for cash, without appraisement, the least quantity of said movable property which any bidder will buy for the amount of taxes assessed upon the same, with interest and cost for the current and all preceding years and attorney's fees. S. 40, A. 85, 1888.

SEC. 41. [Notice to Taxpayers, City of New Orleans.]—That the tax collector or sheriff shall either deliver to each taxpayer in person, or shall leave at his residence or place of business, in the city of New Orleans, one of said notices, but in the other parishes he shall mail to him one of said notices, for which he shall be entitled to collect from said taxpayer five cents as costs; provided, no notice shall be charged for unless the same has

been actually delivered or mailed to the taxpayer; and provided further, no mileage shall be charged for the service of a notice. He shall certify on both tax rolls that he has served or mailed all of said notices, and certificate on either tax roll shall make full proof until disproved in a judicial proceeding. S. 41, A. 85, 1888.

SEC. 42. [General Notice by Publication to Unknown Owners.] That the tax collector or sheriff shall publish once in a newspaper published in his district or parish, if there be one, or in the manner provided by law for judicial sales, one general notice, substantially in the foregoing form, addressed to all owners of assessed movable property situated in his parish or district, whose names, postoffices or agents are unknown, in which he shall set forth substantially that the taxes of said unknown owners are due and unpaid, and if not paid within twenty days, that he will proceed to seize and sell such quantity of the movable property of each said unknown owners as will pay all the taxes, interests and costs. He shall certify on both tax rolls that he has published and posted said notices, and said certificates on either shall make full proof thereof, until disproved in a judicial proceeding. He shall pay for said publication, and shall be entitled to collect as costs thereof, one dollar from each owner or from the property assessed to him; he shall show due proof of the personal or domicile notice in so far as the city of New Orleans is concerned, before he can make any rates, so as to conform with the provisions of Section 41 of this Act. S. 42, A. 85, 1888.

SEC. 43. [Sale of Movable Property for Taxes.]—That at the expiration of the said twenty days' notice, counting from the day when the last of said notices is delivered, that when personal or domicile service is made, in so far as the city of New Orleans is concerned, to comply with Sections 41 and 42 of this act, and from time to time thereafter mailed, published or posted, the tax collector or sheriff, shall, after the first day of October, proceed to seize and to advertise for sale, in the manner provided for

judicial sales, under one heading, all or any part of the property on which taxes are due, substantially in the following form, to-wit:

STATE TAX SALES ON MOVABLE PROPERTY.

The State of Louisiana vs. Delinquent Tax Debtors, Parish of _____, District _____.

By virtue of the authority vested in me by the Constitution and laws of Louisiana, I will sell, at the principal front door of the courthouse, in which the Civil District Court of said parish is held, or at the place of seizure, in the parish of Orleans, within the legal hours for judicial sales, beginning at 11 o'clock a. m., Saturday, the _____ day of _____, A. D. 18____, and continuing on Monday and each succeeding day until said sales are completed, all property on which taxes are now due to the State of Louisiana, to enforce collection of all the taxes assessed in the year 18____, and each previous year thenceforward, together with interests thereon, from the 31st day of December, 18____, until paid, and all costs.

The names of said delinquent taxpayers, the amount of taxes due by each on the assessment of said year, and the property assessed to each to be offered for sale are as follows, to-wit:

(Here state names in alphabetical order, the amount of the taxes assessed in each year, then the description of the property to be offered for sale, and conclude substantially thus): On said day of sale I will sell such portions of said property as each debtor will point out, and in case the tax debtor shall not point out sufficient property, I will at once, without further delay, sell the least quantity of said property of any tax debtor which any bidder will buy for the amount of the taxes, interest and costs due by said tax debtor. The sale will be without appraisement for cash in legal tender money of the United States; said advertisement shall be signed officially by the State tax collector or by the sheriff and ex-officio collector of State taxes, and shall be dated. The expenses of publishing all advertisements of tax sales shall be paid by the tax collector or sheriff, and shall be

paid to him by the delinquent tax debtors according to the space occupied by each in the body of said advertisement and shall be collected as costs; should he be prevented by injunction or otherwise from collecting all of said costs, he shall be refunded any deficiency out of the taxes collected from the other property advertised for sale. S. 43, A. 85, 1888.

SEC. 44. [Rights of Taxpayers in Sale of Movables.]—That any person shall be allowed to point out the particular movable property which he may desire to have sold for taxes due by him, delivering said property to the tax collector or sheriff at his office on or before the day of sale, provided, that said property be sufficient in the opinion of the tax collector or sheriff to realize the amount of the taxes due. S. 44, A. 85, 1888.

SEC. 45. [Seizure and Sale.]—That the tax collector or sheriff shall seize the movable property of any tax debtor without notice whenever he believes that such seizure is necessary to enable him to collect any tax due by said debtor, and he shall make such seizure at any time whenever he has good reason to believe that the tax debtor will conceal, part with or dispose of the said movable property, which fact must be made to appear by the affidavit of the tax collector, or one of his deputies and shall advertise said property in the manner provided for judicial sales, for cash, without appraisement; and shall sell the least amount of the property seized which any bidder will buy for the amount of the taxes, interests and costs. S. 45, A. 85, 1888.

SEC. 46. [Taxes May be Collected by Taking Possession of Property.]—That in addition to the mode of sale provided for in the foregoing sections, the tax collector or sheriff is authorized and empowered to collect the tax due by any person or persons upon movable property, for any year past, present or future, either by taking into his possession so much of said movable property as may be requisite, in his opinion, to realize the amount of the tax or taxes, or by placing a keeper upon the movable property subject to the tax until the day of sale, upon which day so much of said property as may be necessary to

realize the tax or taxes, interest and costs, for which it has been seized, shall be sold to the highest bidder. S. 46, A. 85, 1888.

SEC. 47. [Notice of Seizure.]—That in all cases where the tax collector or sheriff shall proceed, under the authority of the preceding section, he shall give notice, in writing, of his purpose to make such seizure, three days before actually taking the property into his possession, of placing a keeper thereon; said notice shall state the amount of taxes, interest, costs and penalties in detail, containing a demand for payment and a statement of the intention to seize in default of payment within said three days, and said notice shall be served in the manner now provided for services of notice of seizure under writs of *fieri facias*, by the tax collector or deputy, and a return or statement, in writing, of mode of such service shall be made by the officer serving the same and be filed in the office of the tax collector or sheriff, and shall be received by the courts as *prima facie* evidence of notice. S. 47, A. 85, 1888.

SEC. 48. [Tax Collectors May Seize After Expiration of Three Days' Notice.]—That on the expiration of three days for notices above required, the tax collector may seize and take into his possession or place a keeper, as provided in the forty-seventh section of this act, and therefore, the tax collector or sheriff shall advertise, in the manner provided for judicial sales of movable property, that he will sell so much of the property so seized as may be necessary to pay all the taxes, interests and costs for which said seizure had been made, and all said sales shall be without appraisement. S. 48, A. 85, 1888.

SEC. 49. [Rights of Delinquents.]—That when seizure is made in any of the forms above provided of movable property, to enforce the payment of taxes, the debtor may release the same until the day of sale, upon his forthcoming bond, with solvent security in solido, which shall be executed in the same manner as forthcoming bonds for property seized under writs of *fieri facias*. It shall be the duty of any one so releasing his property to return the same

into the possession of the sheriff or tax collector for sale, on or before the day of sale, otherwise the forthcoming bond shall be considered forfeited, and shall be filed in the office of the clerk of the civil district court of the parish, and shall have the force and effect of a twelve months' bond, and shall be executed by a writ of *fieri facias*, issued thereon by the clerk against the principal and sureties in solido, as provided by law for the enforcement of twelve months' bonds. The forfeiture of said bond shall be made to appear by certificate of the tax collector or sheriff written thereon. S. 49, A. 85, 1888.

SEC. 50. [Notice to Taxpayers on Immovable Property.]—That on the second day of January, 1889, and each subsequent year, or as soon thereafter as possible, the tax collector or sheriff shall address to each taxpayer who has not paid all the taxes which have been assessed to him on immovable property, a written or printed notice that his taxes on immovable property must be paid within twenty days after the service or mailing of said notice, or that said property will be sold according to law; provided, in all cases where two or more lots or parcels of ground shall have been assessed in any year or years to one person or firm, at a certain valuation for the whole together, without distinguishing the valuation of each lot or parcel separately, the tax collector is authorized to receive the proportion of taxes under such assessment fairly due upon any one or more of such lots or parcels separately, such proportions to be ascertained and fixed by a certificate signed by the assessor and approved by the tax collector, and such lots or parcels upon which their proportions shall be so paid shall be free from proportion or taxes pertaining to the other lots or parcels of such assessment. S. 50, A. 85, 1888.

SEC. 51. [Notice to Taxpayers, Orleans Parish.]—That the tax collector or sheriff shall either deliver to each taxpayer in person, or shall leave at his residence or place of business, in the parish of Orleans, one of said notices, but in the other parishes he shall mail to him, by postal card, addressed to the postoffice

of said taxpayer, one of said notices, as required in Section 50 of this act, for which he shall be entitled to collect from said taxpayer ten cents as costs; no mileage to be charged for service of said notice. S. 51, A. 85, 1888.

SEC. 52. [General Notice by Publication to Unknown Owners of Immovable Property.]—That the tax collector or sheriff shall publish once a week, for two weeks, in one newspaper published in his district or parish, if there be one, or in the manner provided for judicial sales, if there be none published in his parish, one general notice, substantially in the foregoing form, addressed to all unknown owners of assessed immovable property situated in his parish or district, in which he shall describe the property as described in tax roll. He shall certify on his tax rolls that he has published said notices, and said certificates on either shall make full proof thereof until disproved in a judicial proceeding. He shall pay for said publication, and shall be entitled to collect as costs thereof one dollar from each unknown owner or from the property assessed to him; he shall show due proof of the personal or domicile service in so far as the parish of Orleans is concerned, before he can make any sale or sales in said parish of Orleans. S. 52, A. 85, 1888.

SEC. 53. [Advertisement of Delinquent Taxes on Immovable Property.]—That at the expiration of the said twenty days' notice, or as soon thereafter as practicable, counting from the day when the last of said notices is delivered or personal or domicile service is made, in so far as the parish of Orleans is concerned (to comply with Sections 51 and 52 of this act), or mailed, published or posted in the other parishes, the tax collector or sheriff shall proceed to advertise for sale the consolidated delinquent tax list under one form, as provided for judicial sales, all the immovable property on which the taxes are due, substantially in the following form, to-wit:

STATE TAX SALES OF IMMOVABLE PROPERTY.

The State of Louisiana vs. Delinquent Tax Debtors, parish of _____. district _____.

By virtue of the authority vested in me by the constitution and laws of the State of Louisiana, I will sell, at the principal front door of the courthouse, in which the civil district court of said parish is held, within the legal hours for judicial sales, beginning at 11 o'clock a. m., on Saturday, the — day of — A. D., 18—, and continuing on each succeeding day, until said sales are completed, all immovable property on which taxes are now due to the State of Louisiana, and parish of —, to enforce collection of taxes assessed in the year 18—, together with interest thereon from the thirty first day of December, 18—, at the rate of two per cent per month until paid, and all costs. The names of said delinquent taxpayers, the amount of taxes due by each on the assessment of said year, and the immovable property assessed to each, to be offered for sale as follows, to-wit: (Here state names in alphabetical order, the amount of taxes assessed in each year on each specific piece of property, then the description of each specific piece of immovable property to be offered for sale, and conclude substantially thus): On said day of sale I will sell such portions of said property as each debtor will point out, and in case the debtor will not point out sufficient property, will at once, and without farther delay, sell the least quantity of said property of any debtor, which any bidder will buy for the amount of the taxes, interest and cost due by said debtor; the sale will be without appraisement, for cash, in legal tender money of the United States, and the property sold shall be redeemable at any time for the space of one year by paying the price given with twenty per cent and costs and penalty added, said advertisement shall be signed officially by the State tax collector, or by the sheriff and ex-officio collector of State taxes, and shall be dated; provided, that the bid to be accepted shall be, at least, equal to the taxes and costs and interest; otherwise the tax collector is hereby authorized to bid in said property for the State and shall not re-advertise for sale said property or properties so adjudicated to the State, unless the same has been redeemed, and shall make out and record a title deed, as in sales to individuals, and forward a

copy of sale deed to the Auditor of Public Accounts; provided, that in the parish of Orleans, the tax collector shall not be required to advertise the names and property of all delinquent taxpayers at one advertisement, but may proceed alphabetically and advertise the names and property on which the largest amount of taxes are due, taking some fixed amount as the basis and first advertising all above the amount so fixed at one and the same time, and shall so continue in like manner to advertise and sell from time to time as fast as possible until the collection of all delinquent taxes is enforced; provided, that each ten lines of nonpareil type of tax sale advertisement shall constitute a square, and shall be paid for by the tax collector, as now provided by law; each delinquent being responsible only for the pro rata space of said ten lines occupied by the description of his taxes and property. S. 53. A. 85, 1888.

SEC. 54. [Forced Collection of Taxes by Seizure and Sale.]—That the tax collector or sheriff shall seize, advertise in the manner provided for judicial advertisements and sell any other property belonging to the tax debtor, to collect the taxes, interest and costs due by him, for whatever the same will bring in cash, without appraisement whenever any part of it has been concealed, parted with or disposed of by the tax debtor, before the day of the sale and in any such case it shall be the duty of the tax collector or sheriff to make sales of the property of delinquent tax debtors as often as he may be able to find any property of said debtors, until all the taxes, interests and costs due by them are paid.

In all cases where the collector cannot make a seizure of the personal property liable for the tax assessed against it either because the nature of the property assessed, or because the owner or his representative holds it in his possession or under his control in such a manner that the tax collector cannot lay hands upon it, and refuses on demand to deliver the same to the tax collector, the said tax collector shall have the power, and is hereby made his duty, to take in the court having jurisdiction

of the subject matter, a summary rule upon the person assessed or his representative as the case may be, returnable in five days, in vacation as well as term time, to compel the delivery to him of said property, or so much thereof if the same be divisible in kind as may be necessary to realize at public sale the amount of the taxes, costs and penalties. All answers to said rules shall be in writing and shall set forth specifically all defenses relied on by the tax delinquent, and shall be made on or before the time in which said rule is made returnable. S. 54, A. 106, 1890.

SEC. 55. [Seizure and Sale of Crops.]—That the tax collector or sheriff is authorized to seize and sell any growing or gathered crops or shares therein and to proceed in the courts to procure the garnishment of any salary, compensation or reward for personal services, or of any obligations, rights, credits or debts due to the tax debtor in any form whatever, whenever such seizure or garnishment may be necessary to collect the taxes assessed, and no deposit or security for costs shall be required in such cases. S. 55, A. 85, 1888.

SEC. 56. [Tax and License Suits to be Preference Suits.]—That all suits relating to taxes or licenses shall be preference suits in all courts where pending, and shall be tried without a jury and as speedily as possible, and in chambers if court is not in session.

That the attorney at law who represents the tax collector, or tax collector in all proceedings for the reduction of assessments and collection of taxes (license taxes excepted), and in all injunction proceedings wherein the tax collector or tax collectors are sought to be restrained from the collection of taxes, shall receive a compensation of ten per cent on the amount collected, calculating same upon the aggregate amounts of taxes and penalties so collected as the result of aforesaid proceedings. The aforesaid commission to the attorney at law shall be paid by the party against whom the judgment is rendered in whole or in part, and shall be collected by the tax collector as costs at the same time that the taxes and other penalties are collected. S. 56, A. 106, 1890.

SEC. 57. [Deputy Tax Collectors and Assessors.]—That each tax assessor, and each tax collector and each sheriff and ex-officio collector of State taxes, is authorized to appoint as many deputies as he may require, who shall take the constitutional oath of office, and from whom the tax assessor, tax collector or sheriff shall require such security in his own favor as he deems sufficient; and he may perform all the functions of the office of tax assessor or tax collector through said deputies, but he shall be officially and pecuniarily responsible on his bonds, and in all other respects, for the acts of said deputies.

That in the parish of Orleans there shall be an attorney at law to be appointed by the Attorney General, whose duty it shall be to aid the tax collectors in the parish in the collection of all taxes, and to represent the said tax collectors in all suits for the reduction of assessments; and upon all taxes and penalties collected through the assistance of said attorney, and in all suits for the reduction of assessments where the party applying for the reduction shall be decreed not entitled to the reduction as claimed by him, either in whole or in part, the delinquent owing the tax and the party applying for the reduction of assessment shall pay a commission to said attorney of ten per cent; calculating same upon the aggregate amount of taxes and penalties so collected and paid over to the tax collector, and the said attorney's commission shall be paid by the taxpayer and collected by the tax collector as costs at the same time that the taxes, interest and penalties are collected. S. 57, A. 106, 1890.

SEC. 58. [Fees and Commissions of Tax Collectors.]—That for all the services, labors and duties performed by each sheriff and ex-officio tax collector throughout the State, he shall be paid five per centum on all State and parish taxes collected by him and actually paid over to the State and parish treasury. For the seizures, sales and tax deeds made by each tax collector or sheriff, he shall be allowed the same costs which are allowed by law to sheriffs for mileage, seizures, sales and sheriffs' deeds in judicial proceedings; provided that he shall not be allowed to charge for any service not actually rendered, for any seizure not

actually made, nor for any mileage not actually traveled: provided, that where property has been adjudicated to the State, the said tax collectors shall be allowed and paid by the Auditor for making act of sale, and having the same recorded and furnishing the Auditor with a certified copy thereof, one dollar and fifty cents for each name contained therein; also actual expenses for advertising. S. 58, A. 85, 1888.

SEC. 59. [Property Adjudicated to the State.]—That it is made the imperative duty of the tax collector to take actual possession of all property bid in for and adjudicated to the State for unpaid taxes and to lease or rent the same and to collect the rental and turn the same into the State treasury, and all moneys thus paid into the State treasury shall go to the credit of the general fund. For all moneys so paid the collector shall receive a commission of ten per centum. That all personal property sold at tax sales shall be immediately delivered into actual possession of the purchaser by the State tax collector or sheriff who is hereby invested with full authority and power to make all the seizure s necessary to take and deliver such actual possession. S. 59, A. 85, 1888.

SEC. 60. [Tax Sales; Date Thereof.]—That tax collectors and ex-officio tax collectors throughout the State shall be and are hereby required to seize, advertise and sell the property upon which delinquent taxes are due, on or before the first day of May, 1889, or as soon thereafter as possible, and of each succeeding year thereafter; provided, in case where the property is purchased by the State, that the sheriff or tax collector is hereby authorized and empowered to pay all costs of advertising property for delinquent taxes out of any funds realized from said sales, and if no funds are realized from said sales, then he may pay costs as aforesaid out of any other tax funds in his hands: and if any tax collector or ex-officio tax collector should fail, neglect or refuse to seize, advertise or sell the said delinquent property, as aforesaid, he shall be guilty of non-feasance in office, and upon conviction shall be dismissed therefrom. S. 60, A. 85, 1888.

SEC. 61. [Property Adjudicated to the State; How Assessed.]—That after property has been adjudicated to the State in default of a bidder, as provided in Section 53 of Act 85, of 1888, the same shall be continued to be assessed in the name of the person to whom it belonged at the date of the sale until the lapse of one year from the date of recording the act of sale to the State, but the tax collector shall not sell the same under the assessment, but may sell the same after the expiration of twelve months under Act 80 of 1888, as the property of the State; provided, that the assessors (parish of Orleans excepted), shall designate such property adjudicated to the State and list and assess the same separately from all other property. In the parish of Orleans the property to be continued by squares or subdivisions now existing. S. 61, A. 106, 1890.

SEC. 62. [Property Sold to the State; Redemption Thereof.]—That if the owner, or any person, interested personally, or as heir, legatee, creditor, or otherwise, in any lot or lands bid in for and adjudicated to the State within twelve months from the day the act or deed is filed for record in the conveyance office, pay to the Treasurer of the State, the taxes, interest and costs, and twenty per cent on the price given; the auditor, upon production of the treasurer's receipt, shall execute and deliver to such person certificate of redemption of the same under the seal of his office, a which shall be held and taken as evidence of the redemption of such land and lands with the name of the person redeeming the same, and the amount paid shall be entered on his records of the lands across the entry of the same; provided, no certificate of redemption shall be issued by the auditor until all taxes, State, parochial and municipal, due up to the day of redemption have been paid on said property. S. 62, A. 85, 1888.

SEC. 63. [Deeds of Sale to Individual Purchasers of Tax Property.]—That each State tax collector, and each sheriff and ex-officio collector of State taxes, shall execute and sign in person or by deputy, in the name of the State of Louisiana, a deed of sale to purchaser of any real estate sold for taxes, in which he

shall relate in substance a brief history of the proceedings had; shall describe the property, state the amount of the taxes, interests and costs and the bid made for said property and the payment made to him in cash, and shall sell said property to the purchaser, with the right to be placed in actual possession thereof, by order of a court of competent jurisdiction, and shall conclude said deed with the statement that said property shall be redeemable at any time for the space of one year, beginning on the day when the said deed is filed for record in the conveyance office in the parish in which the property is situated; and if not redeemed, such record in the conveyance or mortgage office, shall operate as a cancellation of all conventional and judicial mortgages, and it shall be the duty of the sheriff or tax collector to notify the mortgage creditors ten (10) days previous to such sale. S. 63, A. 85, 1888.

SEC. 64. [Tender Required by Article 210 of the Constitution; How, When and to Whom Made.]—That the tender required from the owner of property adjudicated to a purchaser for taxes due in accordance with Article 210 of the Constitution, may be made to and deposited with the tax collector, or ex-officio tax collector making said sales, or his successor in office; provided the same be made within the time required by said article; provided, further, that said tender to and deposit with the aforesaid officer can be made only when the purchaser cannot be found. S. 64, A. 85, 1888.

SEC. 65. [Order of Seizure; How and by Whom Made.]—That upon presenting a certified copy of said deed to any judge of competent jurisdiction, to be determined by the value of the real estate therein contained, and not the amount of the taxes, the judge shall, in chambers, grant an order of seizure and possession, commanding the sheriff to seize said property and place the purchaser in actual possession thereof; and writ of possession shall be issued thereon by the clerk, but the purchaser may take actual possession without such order, with the consent or acquiescence of the tax debtor or otherwise; provided, no force or violence shall be used. S. 65, A. 85, 1888.

SEC. 66. [Rents and Revenues on Property Purchased at Tax Sale.]—That from the date of recording said tax deed, all the rents and revenues of the property therein conveyed shall belong to the purchaser, and shall be paid to him, and all taxes thereon, shall, after that date, be assessed to and shall be paid by him, until the said property be redeemed. If redeemed, the person redeeming shall pay all the taxes assessed upon said property, subsequent to the tax sales. All actions to annul tax sales for any irregularities or informalities, of whatever nature, shall be prescribed by two years from the day the tax collector's deed is recorded. S. 66, A. 85, 1888.

SEC. 67. [State Auditor Authorized to Cancel Erroneous Assessments.]—That upon statement of the facts, made under oath and verified and approved by the assessor and collector of the parish or district in which the property is situated, that the assessment is a clerical error, or an erroneous or double assessment, or that the property is exempt by Article 207, Constitution, from taxation; the auditor shall authorize the collector to cancel the assessment on the roll on file in his office, and the recorder of mortgages to erase and cancel inscription of tax mortgage, and if sold to cancel the sale. S. 67, A. 85, 1888.

SEC. 68. [Taxes Paid Prior to Sale.]—That on the production of the receipt of the collector of State taxes, duly made and bearing date prior to the time the property was adjudicated to the State, in default of bidder, the auditor shall furnish the owner of such property a quiet claim of the title of the State and shall charge the collector with taxes allowed thereon and costs, together with twenty per cent damage, to be collected as any other money for which such collector may be in default. S. 68, A. 85, 1888.

SEC. 69. [Errors in Assessments.]—That if any error in the description of any property or owner's name be discovered by the tax collector or sheriff, it shall be his duty to note the correct description and name on the tax rolls, and to advertise and sell said property by its correct description; provided, no such

change shall be made without ten days' notice to the real owner of such property, and the proof of such service shall be in writing and filed in the tax collector's office. S. 69, A. 85, 1888.

SEC. 70. [Subsequent Mortgages, etc., Not to Affect Taxes Assessed.]—That no sale, pledge, mortgage or other alienation or encumbrance of property made after the tax roll shall have been filed in the office of the recorder of mortgages, shall affect the taxes assessed thereon, but the same shall still be seized, advertised and sold as the property of the taxpayer to whom assessed to enforce payment of delinquent taxes. S. 70, A. 85, 1888.

SEC. 71. [Unknown Owners.]—That whenever property has been listed and assessed in the name of unknown owners, or to persons other than the real owners, and the tax collector shall subsequently discover the real owner thereof, it shall be his duty to at once notify the said real owner that certain described property belonging to him or her has been assessed to unknown owners, or to any other person or persons, and calling upon him or her to come forward within ten days from the service of said notice, and show cause why the listing and valuation of the said property should not stand as final; and the said collector shall also at once notify the assessor of the fact that a certain described property or properties, assessed to unknown owners, or to persons other than the real owners has been discovered to be the property of a certain named person or persons, and the said assessor shall, after ten days' notice to the owner, make the necessary correction upon his rolls and the rolls in the offices of recorder of mortgages and auditor of public accounts. S. 71, A. 85, 1888.

SEC. 72. [How and With What Moneys Taxes and Licenses May be Paid.]—That all taxes assessed under this act may be paid in any money which at that time is legal tender for private debts of the same amount under the laws of the United States, and the said tax collectors are authorized and required to receive in payment of taxes and licenses due the respective funds of each year, all valid warrants of the State, which may have been drawn as

directed by law against said fund, and the said tax collectors are hereby required to give a receipt to the person or persons from whom they shall receive any warrant for taxes or licenses, and shall furnish the auditor with a sworn statement of the persons who have thus paid their taxes and licenses, and the amount received from each. And the auditor is hereby instructed to include such statement in his report. No collector shall receive or turn into the treasury any other warrants than those included in said sworn statement, and which have actually been received by him in payment of taxes and licenses by the tax and license payers, and any tax collector violating the provisions of this section shall be deemed guilty of a crime, and on conviction shall be punished by imprisonment at hard labor for not less than one nor more than five years. No parish or municipality shall receive for parish or municipal taxes any bond, coupons, or warrants, approved accounts or any evidence of indebtedness, except juror and witness certificates, which the said parishes are hereby authorized to receive for taxes. S. 72, A. 85, 1888.

SEC. 73. [Sheriffs, Notaries and Others Prohibited from Passing Acts Unless Taxes are Paid.]—Hereafter neither recorders, sheriffs, notaries throughout the State, nor other persons authorized to convey real estate, by public act shall pass or execute any act, or take any acknowledgement to any act under private signature, for the sale, transfer, donation, partition, exchange or other conveyance of any real estate, unless the State, levee district, parish and municipal taxes due on the same prior to the act be first paid, to be shown by the receipt or certificate of the officer having charge of the collection of said taxes or by the certificate of the State auditor, city comptroller or other officer having charge of or keeping the accounts of any municipal corporation or parish of this State, said certificates to be annexed to such act and be conclusive evidence of the payment of all taxes therein certified to be paid, and shall exonerate the notary, sheriff or recorder from all responsibility whatever. S. 73, A. 85, 1888.

SEC. 74. [Penalty for Violating Sec. 73.]—That any notary public or recorder violating this act shall be guilty of a misdemeanor, and the act offered in evidence shall be *prima facie* evidence of guilt. The district attorney, on the offense being made known to him, shall proceed against such officer by indictment or information, and on conviction such officer shall be fined not less than one hundred dollars (\$100) nor more than two hundred dollars (\$200). S. 74, A. 85, 1888.

SEC. 75. [Returns to Auditor and Police Juries of Taxes Collected.]—That the several collectors of taxes in making their return to the auditor of public accounts and police juries of moneys collected for the State and parish taxes, to be paid into the treasury, shall state separately in such returns the amount of the general fund, interest, levee and school taxes so collected; also the amount collected for poll tax and for licenses, and for such other taxes as may be assessed or levied by the State or parish. The auditor of public accounts shall furnish suitable blanks for making such returns. S. 75, A. 85, 1888.

SEC. 76. [Time for Quarterly and Final Settlements of Taxes.]—That within the first ten days of April, July, October and January, respectively, the tax collectors of the several parishes throughout the State (parishes of Orleans excepted) shall render their respective accounts for all taxes collected, or moneys received on account of the State during the preceding months, and pay the same over to the State treasurer; and for that purpose the said tax collectors shall make and transmit to the auditor of public accounts, a statement whether or not they have collected any taxes within the preceding months, and with an oath taken and subscribed appended thereto that the same contains a faithful account of all taxes collected, and the amount received, if any, from licenses to persons pursuing trade, profession or taxed occupation; similar settlements for all parish taxes and licenses shall be made by the tax collectors during the first week of each month with the parish treasurer; that all tax collectors shall make their final settlement with the auditor of public accounts

and police jury within ten days after the twentieth day of July of each year; and every collector failing to comply with this section shall be proceeded against as provided by law. The tax collectors for the parish of Orleans shall make monthly settlements with the auditor of public accounts, and pay into the State treasury the sums collected for account of the State. S. 76, A. 85, 1888.

SEC. 77. [Penalty for Failure to Settle.]—That the said tax collector shall settle with the police jury, and in default of such settlement shall be removed from office in the manner provided by law. S. 77, A. 85, 1888.

SEC. 78. [Penalty for Failure to Settle.]—That if any tax collector fails or neglects to make a settlement provided by law, he shall forfeit the commission so allowed him, and interest at the rate of five per cent per month of the sum withheld, to be computed from the time the same should have been paid until actual payment; and the auditor of public accounts and police jury shall charge said delinquent accordingly, immediately after such delinquency shall occur, require the district attorney of the district or parish wherein such tax collector may perform his functions to proceed against such collector, and his sureties by rule, before any court of competent jurisdiction, after three days' notice for the recovery of the amount due by the tax collector. It shall be the duty of the auditor, in case any tax collector shall withhold his settlement more than twenty days after the time fixed by law, to send a certified statement of his account to the judge of the district, who shall be required to give it in special charge to the grand jury, and that such statement shall be held sufficient evidence for the finding of a true bill, and as provided by law, shall be read in evidence against the accused on the trial of the case. The suit shall have precedence on the docket of the court, whenever it may be instituted, over all other cases, and any tax collector who, having made his monthly or quarterly settlement, as provided for in this act, or in any other act, shall fail immediately to pay the amount so ascertained to

be due into the State or parish treasury, and obtain the treasurer's receipts therefor, shall, in addition to the forfeiture of commission and interest as aforesaid, be subject to the penalties provided for embezzlement and to removal from office. Should any tax collector fail to render a final statement and settle in full within the time prescribed in this act, he shall be condemned to pay the costs of all proceedings against him, as a penalty for his neglect, though he may not be indebted to the State; and the auditor is empowered to require a settlement of the accounts of any official whenever, in his judgment, the public interests would be subserved thereby, or whenever any of the sureties of such official request the auditor to order a settlement of the accounts of such officers. S. 78, A. 85, 1888.

SEC. 79. [Commissions of District Attorneys.]—That the district attorneys collecting money by virtue of the proceeding contemplated in the preceding section, or by any other law now in force, or that may hereafter be enacted, shall receive five per centum on the amount thereof, where not otherwise provided, as a compensation for collecting and paying the same into the State or parish treasury; and any district attorney failing to return said money as soon as collected into the State or parish treasury, shall be subject to criminal prosecution, and in addition to the penalties already provided by law for the punishment of fraud and breach of trust, and shall upon conviction have his name stricken from the roll of attorneys and be prohibited ever afterwards from practicing law in this State. S. 79, A. 85, 1888.

SEC. 80. [Right of Sureties to Take Possession of Tax Lists.]—That in case of death or absence of any tax collector, or of his failure from any cause to pay the taxes into the treasury within the time prescribed by law for his final settlement, his securities shall be authorized to take into their possession the list of taxes remaining unpaid, and hold the same until his successor is appointed and qualified, when the securities shall immediately make a final settlement with the auditor of public accounts and with the police jury, as provided by law. S. 80, A. 85, 1888.

SEC. 81. [Penalties Against Persons Unauthorized to Collect.]—That any tax collector or person collecting or attempting to collect any licenses or taxes in the State of Louisiana, or of any parish, without having been duly qualified and given bond in accordance with law, or without having lawful authority so so to do, shall be subject to a fine of not less than one thousand dollars nor more than five thousand dollars, and to be imprisoned not less than two or more than five years at hard labor. It shall be the duty of the Attorney General in New Orleans and of district attorneys of parishes in this State, upon information from the auditor of public accounts, or from the president of the police jury, to prosecute all such cases in their respective parishes or districts, for which a few of fifty dollars, upon each conviction shall be paid to the attorney prosecuting. S. 81, A. 85, 1888.

SEC. 82. [Duties of Outgoing Tax Collectors.]—That all outgoing tax collectors, except those in the city of New Orleans, shall hand over to the recorders of their several parishes their lists of all unpaid or delinquent taxes as soon as their successors are qualified, or they retire or are removed from office; and all outgoing tax collectors for the city of New Orleans shall, without delay, hand over their respective lists of delinquent or unpaid taxes to the auditor of public accounts, together with all books, papers and documents relating to or belonging to said tax-collector's office, who shall deliver them to the newly appointed tax collectors as soon as they are qualified according to law. In the several parishes of the State, other than the city of New Orleans, the recorders shall deliver to the newly appointed tax collectors the delinquent or unpaid tax lists which were deposited with them by the outgoing tax collectors, on the auditor of public accounts or police jury certifying that said collectors have qualified in accordance with the law; such delinquent lists shall be handed over as aforesaid, by such outgoing tax collectors, within one month from the day when their successors were duly qualified, under a penalty of one thousand dollars in parishes other than Orleans; in the parish of Orleans five thousand

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dollars; and the said penalty shall be sued for and collected by the Attorney General in the city of New Orleans and by the district attorneys in the other parishes of the State, from the tax collectors so offending, upon information from the auditor of public accounts or police juries. S. 82, A. 85, 1888.

SEC. 83. [Bonds of Tax Collectors; How and by Whom Cancelled.]—That the recorders of the several parishes of the State are hereby authorized to cancel all bonds and mortgages registered against tax collectors or assessors and their securities upon the production of a certificate from the auditor of public accounts, and president of the police jury, of their having paid into the State and parish treasury all moneys collected by them by virtue of their office aforesaid, and for the faithful collection whereof, the bonds or mortgages, as the case may be, were given, or, for the faithful performance of their duties as collectors, when certified by the auditor of public accounts and presidents of the police juries, that they have fulfilled said duties in accordance with law; provided, that the auditor of public accounts and presidents of the police juries shall not give a certificate of discharge to any collector until they are satisfied that the delinquent list returned is correct: provided, further, that no judgment of any court of this State shall have the effect of giving a discharge to or cancelling the bonds or mortgages registered against tax collectors or assessors in their said capacities, unless the certificates of the auditor and the president of the police jury fully releasing such tax collector from the obligation of such bond or mortgages is first obtained and produced in such court. S. 83, A. 85, 1888.

SEC. 84. [State Tax Collectors Shall be Parish Collectors.]—That the State tax collector shall be the collector of all parish taxes and shall have the power to enforce the collection of parish taxes as of State taxes. The tax collectors throughout the State shall receive the same rate of commission for collecting the parish taxes that is prescribed by law for the collection of State taxes. S. 84, A. 85, 1888.

SEC. 85. [Duties of Tax Collectors When Taxes are Paid.]—That whenever taxes are paid in full, the tax collector or sheriff shall give his tax receipt thereof, and shall write in proper columns on the tax rolls in his own office the word "Paid." The taxpayer will present his tax receipt to the recorder of mortgages, who shall cancel the mortgage recorded against the properties described upon the tax receipts, free of charge if the taxpayer be not delinquent, and for all delinquents he shall be allowed ten cents and no more; to be paid by the taxpayer.

The tax collector shall make quarterly statements of the delinquents who have paid their taxes, the amount paid and the year for which they are paid, and such statement shall be sworn to by the tax collector and sent to the auditor of public accounts. S. 85. A. 85. 1888.

SEC. 86. [Parish Treasurers; Their Duties.]—That the auditor shall furnish the tax collector with a blank cash book, numbered from page to page, a duplicate whereof the auditor shall transmit to the treasurer of each parish, the pages of this book shall be ruled and divided into columns, in such form as the auditor may direct, so that the tax collector may enter therein.

1. Name of taxpayer making payment.
2. The date of payment.
3. The year for which the taxes are paid (a separate entry for each year).
4. The amount paid in cash.
5. The amount paid in bonds, warrants and other evidences of indebtedness.
6. Total of principal of taxes for each year paid.
7. Amount of interest paid.
8. Amount of costs paid, and in such order as the auditor may prescribe, the enumeration herein not being intended to prescribe the order in which such columns shall be arranged. The State taxes paid shall be first entered, and afterwards a like entry of the parish taxes shall be made. The tax collector shall make such entry or entries at the time the taxpayer makes

the payment of taxes. This book shall be subject to inspection of the public at all times. The parish treasurer shall transcribe the entries in said tax collector's books into the duplicate kept in his possession; and shall compare the entries in said tax collector's book with the sheets in his receipt book to enable him to verify the correctness of the same; he shall write in said book a certificate showing the amount entered therein, and the amount omitted to be entered therein, as may be shown by comparing the entries in the tax collector's cash book with the sheets in his receipt book and within the first ten days of April, July, October and January of each year, transmit to the auditor a sworn statement of said book, which statement it shall be the duty of the auditor to compare with the account rendered by the tax collector. In case of the failure of the tax collector to keep said book, as above prescribed, he shall be, upon complaint, dismissed from office, and shall be liable to fine and imprisonment, at the discretion of the court; and any parish treasurer, wilfully neglecting to transcribe, certify or transmit, as above provided: shall incur a penalty of two thousand dollars: the false swearing by the said parish treasurer to constitute the crime of perjury, to be punished as directed by the criminal laws of this State. S. 86, A. 84, 1892.

SEC. 87. [State Treasurer; His Duties]—That the Treasurer of the State shall, in addition to his ordinary books, keep and have in his office a separate book, in which he shall and must enter, in the order in which they are made, and at the time the settlements are made, the name of the settling tax collector, the date of the settlement, the aggregate amount of taxes received thereat in cash for each fund, the aggregate amount of cash received thereat in bonds or warrants, or other evidences of indebtedness for each fund. To each collector he shall, in settlement, deliver a receipt, in which the same details shall be set forth in like form. The book so kept shall be subject to the inspection of the public. S. 87, A. 85, 1888.

SEC. 88. [Taxes Paid by Other Than the Person Assessed.]—That the State tax collector, on behalf of the State and parish

authorities and municipal authorities of the various towns and city governments throughout the State are hereby authorized and empowered to receive payment from any person other than the person in whose name the property has been assessed, of any taxes demandable by such State, parish or municipal corporations, after the date upon which such tax becomes delinquent and to subrogate the payee of the same to all rights, liens and mortgages of the said State, parish or municipal corporations, incident to or growing out of said tax, and its record in the office required by law; provided, that three days' notice shall be given the tax payer by the sheriff or tax collector by mail or otherwise, and if by mail, time to be computed from date of mailing notice; and the sheriff shall be entitled to receive twenty-five cents for said notice, to be paid by party applying to be substituted in lieu of the state; provided, that said notice shall not be required if the property on which the taxes are due have been advertised for sale without prejudice to any privileges or mortgages of the State, parish or municipal corporations for other taxes than those that may become due in the future. S. 88, A. 85, 1888.

SEC. 89. [Distribution of the State Tax.]—That the said annual taxes are levied for the year 1894, and for each subsequent year for the following purposes, to-wit:

1st. That two and three quarter mills on the dollar is levied for the purpose of paying interest on the Constitutional bonds of the State of Louisiana and the New Consols of the State authorized by Act No. 65 of the Acts of 1892 and the surplus to be applied to the General Fund, if necessary to keep the General Fund on a cash basis.

2d. That one mill levee tax is levied for the construction repairing and maintaining of levees and shall be placed to the credit of the General Engineer Fund.

3d. That one and one-quarter mills is levied for public education for the purpose following, to-wit:

1st. To pay the interest on the free school fund, under the first clause of Art. 233 Constitution.

2d. To pay the interest on the Seminary Fund under the second clause of said Article of the Constitution.

3d. To pay the interest on Agricultural and Mechanical College fund, under the third clause of said Article of the Constitution.

The remainder of said public education shall be applied to the establishment, maintenance and support of public schools throughout the State, under Article 224 to 233, both inclusive of the Constitution.

4th. One mill general fund tax is levied for the following purposes, to-wit :

1st. To carry on and maintain the government of the State and public institutions thereof.

2d. To suppress insurrection, repel invasion or defend the State in times of war should either occur, and

3d. To supply citizens of the State who lost a limb or limbs in the military service of the Confederate States with substantial limbs during life.

The several funds herein provided for shall be continuous funds and the State Treasurer and Auditor shall without legislative action, transfer any and all balances remaining in the Treasury to the credit of the separate funds after providing for the payment of all warrants drawn against said funds for any year to the credit of the same funds for each succeeding year; provided, this does not apply to the surplus arising from the interest fund if it becomes necessary to transfer such surplus to the General Fund as herein provided. S. 1. A. 178, 1894.

SEC. 90. [Interpretation of Words.]—That the following rules for the taxation of persons and property are hereby established, to-wit :

1. The term “real estate” shall be held to mean and include not only land, city, town and village lots, but all things thereunto pertaining, and all structures and other things so annexed and attached thereto, as to pass to the vendee by the conveyance of the land or lot.

2. The phrase "personal property," or "movable property," shall be held to mean and include all things other than real estate, which have any pecuniary value, and moneys, credits, investments in bonds, stocks, shares in joint stock companies or otherwise.

3. The term "money" or "moneys" shall be held to mean and include gold, silver and other coin, bills of exchange, bank bills or other bills or notes, authorized to be circulated as money, whether in possession or subject to the draft of the depositor or the person having the beneficial interest therein on demand.

4. The term credit includes every claim and demand for money, labor, merchandise and other valuable things.

5. The word "person" or "persons," taxpayer" or "tax payers," shall be held to include firms, companies, associations and corporations; all words importing the masculine gender shall apply to females also, and all words in the plural number shall apply to single individuals in all cases in which the spirit and intent of this act require it.

6. The words "actual cash value," or "actual cash valuation," shall be held to mean a price that any piece of real estate or personal or movable property would sell for cash in the ordinary course of business, free of all incumbrances otherwise than by forced sale. S. 90, Act 85, 1888.

SEC. 91. [Sale of Property for Taxes not to Affect Anterior Taxes.]—That no sale of property due for taxes of the year immediately past due, shall in any manner effect, invalidate or extinguish the claim of the State, or any municipality or parish for the taxes due on said property for any previous year or years either before or since the adoption of the Constitution. S. 91, A. 85, 1888.

SEC. 92. [Repealing Clauses]—That all laws providing for the forfeiture of property for taxes, and all laws providing for the publication or recording of delinquent lists, and all those parts of law on the subject of levy, assessment and collection of

State taxes, heretofore enacted, which are in conflict with the Constitution of the State, or are inconsistent with, or superseded by, or contrary to, or in conflict with the provisions of this act, be and the same are hereby repealed, and that the provisions of this act shall take effect from and after its passage. S. 92, A. 85, 1888.

REVENUE—MISCELLANEOUS ACTS.

<p>93. [S. 90, A. 42, 1871.]—Embezzlement of public money; definition thereof; tin ty.</p> <p>94. [S. 47, A. 96, 1877.]—Insufficiency of tax collector's bond; Auditor, president of police jury or any taxpayer competent to prefer charges; insolvency of sureties to vacate office; judgment rendered against tax collectors for malfeasance or neglect shall not discharge sureties.</p> <p>95. [S. 48, A. 96, 1877.]—Auditor shall have supervision of tax collectors; district attorneys shall act under his instructions in certain cases.</p> <p>96. [S. 1, A. 19, 1878.]—Bond and oath of public officers. State district and parochial; to be filled within thirty days after receipt of commission.</p> <p>97. [S. 2, A. 19, 1878.]—Failure to file bond shall vacate office; Governor shall fill vacancy.</p> <p>98. [S. 3, A. 19, 1878.]—Failure to make oath and file bond shall vacate office.</p> <p>99. [S. 1, A. 52, 1880.]—Sheriffs (Parish of Orleans excepted) shall be ex-officio collectors of State and parish taxes.</p>	<p>100. [S. 2, A. 52, 1880.]—Amount and conditions of sheriff's bond; sureties.</p> <p>101. [S. 3, A. 52, 1880.]—Amount and condition of tax collector's bond; sureties.</p> <p>102. [S. 4, A. 52, 1880.]—Sureties on sheriff and tax collector's bond shall reside in same parish; oath of sureties; bonds approved by president of police jury and clerk of court; bonds shall be recorded and copies filed with State Auditor.</p> <p>103. [A. 22, 1884.]—Notice to be given by sheriff when property is sold under twelve months' bonds; costs deducted from price of adjudication.</p> <p>104. [S. 1, A. 38, 1884.]—Police juries shall provide abstract of land entries for use of assessors; Auditor shall furnish blank township maps.</p> <p>105. [S. 2, A. 38, 1884.]—Assessor shall visit in person or by deputy all taxable property.</p> <p>106. [S. 1, A. 59, 1884.]—No collection of taxes during years of public calamity on property affected.</p> <p>107. [S. 2, A. 59, 1884.]—Postponement of taxes on account of</p>
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REVENUE—MISCELLANEOUS ACTS—Continued.

overflow; affidavit of taxpayer; taxes shall bear neither interest, costs nor penalties; sworn statement of tax collector to be filed with Auditor.

108. [S. 3, A. 59, 1884.]—False swearing under this Act.

109. [Act 82 of 1884, Title.]—Sale of property for taxes due prior to 1879.

110. [S. 1, A. 26, 1886.]—Tax privileges and mortgages prescribed in three years.

111. [S. 2, A. 26, 1886.]—Recorders to cancel tax privileges and mortgages when taxes are paid in full.

112. [S. 1, A. 87, 1886.]—Jurors and witnesses in criminal cases shall exhibit poll tax receipt before receiving compensation.

113. [S. 2, A. 87, 1886.]—Poll taxes, if not paid, to be deducted from compensation of jurors and witnesses.

114. [S. 3, A. 87, 1886.]—Report to be made to tax collector of poll taxes withheld.

115. [S. 1, A. 73, 1890.]—Peddlers must procure license before carrying on business.

116. [S. 2, A. 73, 1890.]—Tax collectors authorized to issue license plates or badges; charges for same.

117. [S. 3, A. 73, 1890.]—Penalty for failure to exhibit license plates or badges.

118. [S. 1, A. 88, 1888.]—Recorders, sheriffs, notaries and others are prohibited from executing acts for the sale, transfer or exchange of real estate unless three years' taxes are paid.

119. [S. 1, A. 89, 1888.]—Assessors required to render list of poll taxpayers to the school board; penalty for failure.

120. [S. 2, A. 89, 1888.]—Tax collectors shall render to the school board a list of persons who have paid poll taxes and list of delinquents with reasons for non-collection.

121. [S. 3, A. 89, 1888.]—Penalty for failure to show cause of non-collection.

122. [S. 4, A. 89, 1888.]—Sheriffs may be made to show cause in chambers.

123. [S. 1, A. 92, 1888.]—Boards of commissioners for the assessment of railroad, telegraph and telephone property.

124. [S. 2, A. 92, 1888.]—Meetings of commissioners; organization; duties; report to the assessors.

125. [S. 3, A. 92, 1888.]—Time and place of meetings to be selected by the Auditor; compensation of commissioners.

126. [S. 1, A. 70, 1892.]—Assessors required to list all persons, firms and corporations subject to license tax in a separate book, to be kept by them.

127. [S. 1, A. 99, 1894.]—Assessors shall furnish list of license payers to the State Auditor during third quarter of each year.

128. [S. 3, A. 70, 1892.]—Penalty for failure of assessor to furnish State Auditor with list of license payers.

129. [S. 1, A. 140, 1890.]—What shall constitute a legal assessment.

130. [S. 2, A. 140, 1890.]—Assessment in the name of a person who

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appeared to be owner of the property is sufficient for taxation and tax sales.

131. [S. 3, A. 140, 1890.]—Assessment or tax sale not to be annulled for error in description, provided the property can be identified.

132. [S. 4, A. 140, 1890.]—Tax sale to convey the entire property.

133. [S. 5, A. 140, 1890.]—This Act shall apply to assessment and tax sales for State, parish and municipal taxes.

134. [Act 10, 1894.]—Time of filing statements for postponement of taxes on account of overflow.

135. [S. 1, A. 30, 1894.]—State Auditor authorized to compromise claims for taxes.

136. [S. 1, A. 33, 1894.]—Certain merchandise or stock in trade to be listed for taxation after completion of rolls; duplicate of such assessment to be furnished the State Auditor.

137. [S. 1, A. 118, 1896.]—Governor authorized to suspend from office defaulting tax collectors.

138. [S. 2, A. 118, 1896.]—Defaulting tax collectors to be suspended from office if settlement is not made in ten days after being notified by the Governor.

139. [S. 3, A. 118, 1896.]—Penalties against tax collectors to remain in force.

140. [S. 4, A. 118, 1896.]—Governor empowered to direct the Auditor to take charge of the books, rolls and papers of suspended tax collectors; duties of district attorney.

SEC. 93. [Embezzlement of Public Money; Fine and Penalty.]

That if any officer or other person, charged with the collection, receipt, safe-keeping, transfer or disbursement of the public money, or any part thereof belonging to the State, or to any parish or organized city or village in this State, shall fail to pay over the same according to law; or shall convert to his own use, or to the use of any other person or persons, body corporate, association or party whatever, in any way whatever, or shall use, by way of investment in any kind of security, stock, loan, property, land or merchandise, or in any other manner or form whatever; or shall loan, with or without interest, to any company or corporation, association or individual; or shall deposit with any company, corporation or individual, except the bank selected by proper authority in which to deposit the funds of the State, any portion of the public money, or any other funds, property, bonds, securities, assets or effects of any kind received, controlled or held by him for safe keeping, transfer or disburse-

ment, or in any other way or manner, or for any other purpose; or if any person shall advise, aid or in any manner participate in such act, every such act shall be deemed and held in law to be an embezzlement of so much of the said moneys and other property, as aforesaid, as shall be thus converted, used, invested, loaned, deposited or paid out, as aforesaid, which is hereby declared to be a high crime and misdemeanor; and upon indictment and conviction thereof before any court of this State having competent jurisdiction, such officer or person, or persons shall be sentenced to imprisonment in the penitentiary, and kept at hard labor for a term of not less than one year, nor more than twenty-one years, according to the magnitude of the embezzlement, and also to a fine equal to double the amount of money or property so embezzled, as aforesaid; and the judgment inflicting the fine, when duly recorded, shall operate as a mortgage on all of the estate of the person so convicted and sentenced, for the use only of the party or parties, person or persons, whose money or other funds, property, bonds or securities, assets or effects of any kind, as aforesaid, shall have been so embezzled; and the said mortgage shall be recorded by the clerk of the court in favor of such person or persons, party or parties; and in all cases such fine so operating as a judgment shall only be released or entered as satisfied by the party in interest, as aforesaid. Any failure or refusal to pay over, or to produce the public money, or any part thereof, by any officer, or other person, under this act, charged with the collection, receipt, transfer, disbursement or safe keeping of the public money, or any part thereof, whether belonging to the State or to any parish or organized city or incorporated village in this State, or any other public money whatever; or any failure to account to, or make settlement with, any proper and legal authority, of the official accounts of such officer or person, shall be held and taken as *prima facie* evidence of such embezzlement. And upon the trial of any such officer or person for embezzling public money under the provisions of this act, it shall be sufficient evidence for the purpose of showing a balance against such officer or person to produce a transcript

from the books of the Auditor of Public Accounts or the recorder of the parish, or the records of the police juries of the several parishes of this State, or the officer or officers having charge of the records of any organized city or incorporated village in this State; and the refusal of any such officer or person, whether in or out of office, to pay any draft, order or warrant, which may be drawn upon him by the proper officer, in the manner required by law, for any public money in his hands, no matter in what capacity the same may have been received or may be held by him; or any refusal by any person or public officer to pay over to his successor any public moneys or securities promptly, on the legal requirements of any authorized officer of the State, parish, city or incorporated village, shall be taken on the trial of any indictment against such officer or person for embezzlement, as *prima facie* evidence of such embezzlement. S. 90, Act 42, 1871.

SEC. 94. [Insufficiency of Bond; Investigation Thereof.]—That it shall be competent for the auditor, president of police jury, or any taxpayer of the parish wherein the tax collector as aforesaid has qualified as above, if he thinks the bond furnished by the tax collector as aforesaid insufficient by reason of the insolvency of the securities thereon, or should the security become insufficient at any time after the acceptance of the bond, to present a petition to the district judge, in chambers, who, after ten days notice to the tax collector, shall pass summarily thereon, and the finding of said judge that the said security or securities are insolvent or insufficient shall *ipso facto* operate a vacancy in said office, unless the said tax collector shall within ten days furnish a new bond as required by this act; provided, that no judgment rendered as aforesaid shall discharge the securities for any malfeasance or neglect of duty of said tax collector, then, therefore, or thereafter committed, for the time preceding the furnishing and acceptance of the new bond as aforesaid. S. 47, Act 96, 1877.

SEC. 95. [Auditor Shall Have Supervision Over Tax Collectors.] That the Auditor of Public Accounts shall have supervision

over the tax collectors in the performance of their duties as State collectors, and it is made the duty of the district attorneys, or district attorneys *pro tempore*, throughout the State, to act under instructions of the Auditor of Public Accounts, either in testing the bonds of tax collectors, or in any other way that they may deem necessary, and that may be called for under the provisions of this act, and the police juries shall have the same rights of supervision as far as the parish taxes are concerned. S. 48, Act 96, 1877.

SEC. 96. [Bond and Oath of Public Officers.]—That all State, district and parochial officers of this State, whether elected or appointed, shall be required, within thirty days after the receipt of their commissions, to take the oath of office prescribed by law, and give bond, where bond is required, and cause the same to be filed in the proper office in the manner required by law. S. 1, Act 19, 1878.

SEC. 97. [Failure to File Bond.]—That the failure of any officer to comply with the requirements of Section 1 of this act, within the limitations therein fixed, shall operate a vacation of such office, and the Governor shall proceed to fill said office by appointment, as in other cases of vacancy. S. 2, Act 19, 1878.

SEC. 98. [Failure to File Bond.]—That any officer of this State, whether State, district or parochial, who has heretofore been elected or appointed to office, and who has failed to take the oath required by law, and to give bond, where bond is required, in accordance with existing laws, shall be required to take such oath and give bond where bond is required, in accordance with existing laws, within thirty days from the date of the promulgation of this act, and a failure to comply with these requirements, within the limitations fixed, shall operate a vacation of such office, and the Governor shall fill the same by appointment, as in other cases of vacancy. S. 3, Act 19, 1878.

SEC. 99. [Sheriffs Shall be Ex-officio Collectors of Taxes.]—That the sheriffs of the several parishes of the State (the parish of Orleans excepted) shall be ex-officio collectors of State and

parish taxes, under such rules and regulations as may be provided by State or parochial laws. S. 1, Act 52, 1880.

SEC. 100. [Amount and Condition of Sheriff's Bond.]—That in all the parishes of the State (the parish of Orleans excepted) the sheriff shall give bond in the sum of \$6,000, with at least two good and solvent sureties, with the following conditions, to-wit: “Condition of the above obligation is such, that whereas the above bound A. B. has been elected or appointed sheriff of the parish of —; now, if the said A. B. shall well and faithfully execute and make true returns, according to law, of all such writs, orders and process as shall come into his hands as sheriff as aforesaid to the person entitled by law to the same, and shall faithfully do and perform all such other duties as may be required of him by law, then the above obligation to be null and void, otherwise to remain in full force and virtue.” S. 2, Act 52, 1880.

SEC. 101. [Amount and Condition of Tax Collector's Bond.]—That as ex-officio tax collectors of State and parish taxes the sheriffs of the several parishes of the State (the parish of Orleans excepted) shall each, before commencing the discharge of their duties, give bond, with at least two good and solvent sureties for their term of office, in a sum which shall be \$1,000 over the full amount of the State and parish taxes levied, according to the last filed assessment roll of the parish; provided, that in no parish shall the bond exceed \$20,000. Said bond to be given by ex-officio tax collectors of State and parish taxes shall be conditioned for the faithful performance of their duty in said capacity, and for the just and full payment into the State and parish treasuries of all sums of money that may come into their possession as tax collectors aforesaid. S. 3, Act 52, 1880.

SEC. 102. [Sureties on Official Bonds; Filing and Recording.] That the sureties on all bonds given by sheriffs and ex-officio collectors of State and parish taxes (the parish of Orleans excepted) shall reside within the parish wherein such officers shall exercise the functions of their office; and each of said sureties shall

make oath that he has property over and above his liabilities and exemptions and homestead, sufficient to respond to the amount for which he obligates himself in said bond. Said bonds shall be approved and accepted by the president of the police jury and the clerk of the district court of the parish, if they deem the same good and sufficient, and shall be authenticated by the attestation of two witnesses and the signature of the clerk of the district court of the parish, and shall also be recorded in a separate book to be kept for that purpose, and be also registered in the mortgage records of the several parishes where the principal obligor may own immovables. The bonds, when so registered, shall operate from and after the date of the registry, as a mortgage on all the real estate of the principal obligors therein, in favor of the State, parish and all persons interested. Said bonds shall be made payable to the Governor of the State of Louisiana. Before any sheriff and ex-officio collector of State and parish taxes shall commence the discharge of his duties, or be recognized, he shall make affidavit and have the same recorded in the mortgage records of the parish in which he is to discharge his official functions, that he has caused his official bonds aforesaid to be recorded, as above provided, in all the parishes of the State in which he owns immovables, and he shall transmit to the Auditor of Public Accounts duly authenticated copies of said bonds, with due certificates of their registry and also a duplicate of said affidavit. S. 4, Act 52, 1880.

SEC. 103. [Notice to be Given When Property is Sold Under Twelve Months' Bond.]—Whenever the sheriff of any of the parishes of this State shall advertise any property to be sold on a twelve month's bond he shall in the printed advertisement of said sale notify the public that out of the price of adjudication the purchaser shall have to deduct and pay, in cash, the amount of printing, the sheriff's and clerk's fees, as well as the State, parish and municipal taxes, and the sheriff shall, as near as possible, specify what the said costs and taxes amount to. Act 22, 1884.

SEC. 104. [Abstract of Land Entries; Township Maps.]—That in order to systematize and perfect the manner of making assessments throughout the State (the parish of Orleans excepted), to conform with the township and range maps of the United States, that it shall be the duty of the police jury of each parish of the State (parish of Orleans excepted), in which no abstract of land entries exists, to have one made, including all entries up to January 1, 1885, and in parishes where the same exist, the police jury shall cause the same to be revised and completed up to the first of January, 1885, and to the first of January of each year thereafter, for the use of the assessors; and it shall be the duty of the Auditor of Public Accounts to furnish with the assessment rolls to each parish a blank map of each township in such parish, in book form, four inches to the square mile, by scale, divided and sub-divided into sections, quarters and sixteenth of sections, on which the assessor shall check off all public lands belonging to the United States, the State of Louisiana, and all lands which have been granted to railroads or other corporations, but which grants have not been approved or patents issued therefor; the remainder he shall then proceed to assess by personally visiting each separate piece of property, or tract of land to be assessed, and shall write in each sixteenth of a section or other part thereof, the owner's name; and when he shall have assessed all the land, the owners of which are known, he shall diligently examine the records of the conveyance and mortgage office, and the abstract to find the owners of the lands that there appear unchecked on said township maps, and proceed to assess the same in accordance with law. S. 1, Act 38, 1884.

SEC. 105. [Assessor Shall Visit in Person or by Deputy all Taxable Property.]—That should any tax assessor fail to visit personally or by duly accredited deputy, any piece of taxable property within his parish or district, and that it thereby escape assessment, he shall be guilty of malfeasance in office, and shall be liable to a penalty of not more than the amount of the tax which would have been collected had such property been properly assessed, with ten per cent additional and all costs and

charges accruing on the same. And each and every assessor, upon turning over to the Auditor his annual assessment roll, shall make affidavit that he has complied with the provisions of this act before being able to receive his final settlement for the year. S. 2, Act 38, 1884.

SEC. 106. [No Collection of Taxes During Year of Public Calamity on Property Affected.]—That in case of overflow, general conflagration, general destruction of the crops, by storm, or other public calamity, in any district or parish of this State, rendering the forcible collection of taxes in any such district or parish, on such account impracticable, there shall be no such collection of taxes, State, parochial or municipal, on lands or other property so affected, in any such district or parish, during the year of such conflagration, destruction, overflow, or other public calamity, but such payment or collection of such taxes shall be postponed until the succeeding year or until another crop matures. S. 1, Act 59, 1884. See Act 10, 1894.

SEC. 107. [Postponement of Taxes on Account of Overflow.]—That whenever land or other property has been or is overflowed, and that the owner wishes to avail himself of the provisions of this act, he shall make, in writing, a sworn statement that his property has been or is overflowed, and that by reason thereof, the payment of the taxes for the year during which the overflow occurred, would be oppressive, and that he is unable to pay the same without a sacrifice of his property. The said sworn statement shall be made in duplicate, and both of the duplicates be signed and sworn to by the person claiming the benefit of this act; one of said duplicates shall be filed by the officer charged with the collection of the taxes in his office, and thereupon the affiant shall be relieved from the payment of all taxes for the year for which he claims a postponement; but he shall pay the same the following year, unless there be a recurrence of the calamity; and that said taxes shall bear neither interest, costs nor penalties when so collected. It shall be the duty of the tax collector to make a separate statement and list of all persons,

together with the respective amounts of their taxes, who shall claim and be granted the benefits of this act. He shall swear to the truth of his statement, and shall forward the same to the State Auditor, together with one of the duplicates of the sworn statements of every person claiming the benefit of this act. S. 2, Act 59, 1884.

SEC. 108. [False Swearing.]—That any person swearing falsely under this act shall be guilty of the crime of perjury, and punished accordingly. S. 3, Act 59, 1884.

SEC. 109. [Sale of Property for Taxes Due Prior to 1879.*]—To provide for the sale of property bid in for and adjudicated to the State, and on property on which taxes are due the State prior to December 31, 1879; to regulate in what manner said sales are to take place; to provide for the payment and cancellation of all encumbrances, and of all taxes due prior to December 31, 1879; to establish the validity of sales made in compliance herewith; to provide for the payment of all costs incurred under this act, and for the payment of unpaid costs incurred in advertising and offering for sale immovable property to enforce the payment of taxes, which were due to the State prior to December 31, 1879; and to provide how the payment into the State Treasury shall be made of money realized to the State from the enforcement of this act. Act 82, 1884.

SEC. 10. [Tax Mortgages Prescribed in Three Years.]—That all tax privileges and tax mortgages granted by law to secure the payment of taxes hereafter becoming due, whether State, parish or municipal, shall be prescribed in three years after the 31st day of December of the year in which said taxes are assessed; provided, that the said prescription shall be interrupted by the pendency of any suit which prevents the collection of said taxes, and the time of such interruption shall be excluded from the computation of the said three years. S. 1, Act 26, 1886.

*NOTE.—This act is not published in full for the reason that only a few sales are made thereunder at this time.]

SEC. 111. [Recorders to Cancel Tax Mortgages.]—That it shall be the duty of the clerks and ex-officio recorders and of the Recorder of Mortgages for the parish of Orleans, respectively, on the application of any party in interest who has paid his taxes in full to cancel and erase all inscriptions of tax privileges and tax mortgages prescribed by the terms of the first section of this act on the payment of ten cents for each cancellation ; provided, that if the application be made by the taxpayer, or by any party in interest who has paid the said taxes before they become delinquent, the cancellation shall be free to him. S. 2, Act 26, 1886.

SEC. 112. [Jurors Shall Exhibit Poll Tax Receipts Before Receiving Compensation.]—That any person serving as a juror or as a witness in criminal cases, shall receive the compensation to which they are entitled for their mileage and per diem, they shall exhibit to the clerk of the court a receipt for the poll taxes or taxes due by them. S. 1, Act 87, 1886.

SEC. 113. [Poll Taxes, if Not Paid, to be Deducted from Compensation of Jurors.]—That on their failure to produce such receipt, that the clerk of the court, or other officer, issuing certificates or warrants for their mileage and per diem, shall issue certificates or warrant for amount less the poll tax due, and shall issue the certificate or warrants for amounts so reserved for poll tax to the treasurer of the school board of the parish, who shall collect same. S. 2, Act 87, 1886.

SEC. 114. [Report to be Made to Tax Collector of Poll Taxes Withheld.]—That the clerk of the court, or other officer, issuing such certificates or warrants, shall report to the tax collector of the parish the names of all persons from whom he has reserved amounts for poll tax, and the tax collector shall give such person credit for such poll tax. S. 3, Act 87, 1886.

SEC. 115. [Peddlers Shall Procure License Before Carrying on Business.]—That it shall hereafter be unlawful for any person or persons to engage in the occupation commonly known as peddling either in a buggy, cart or other vehicle, on foot or horse-

back, without first having obtained from the sheriff ex-officio tax collector of the parish in which they wish to carry on their business, license plate or badge bearing the name of the parish, number of the license which they hold for carrying on said business and date of the year in which said license was issued. S. 1, Act 73, 1890.

SEC. 116. [License Plates or Badges]—The sheriff and ex-officio tax collector and tax collectors of the several districts shall on presentation to him by any person or persons, of a license duly paid and signed authorizing said person or persons to carry on the said business of peddler issue to him or them a license plate, if the business is to be carried on in a vehicle, or a license badge if the business is to be carried on foot or horse-back, marked and numbered as set forth in the preceding section for which he (the sheriff and tax collectors of the several districts and parishes) shall receive the sum of twenty-five cents for each and every one of said license plates or badges to be paid by the person or persons making application for same. S. 2, Act 73, 1890.

SEC. 117. [Penalty for Failure to Display License Plates or Badges]—That any person or persons carrying on the said business of peddling who shall fail or neglect to display said plates or badges in a conspicuous manner by attaching said license plate to their vehicle, or said license badge to their person, shall be liable to pay a fine of not less than ten nor more than twenty-five dollars or be imprisoned for not more than thirty days or both at the discretion of the court. S. 3, Act 73, 1890.

SEC. 118. [No Act of Sale or Transfer of Real Estate Shall be Executed Unless Three Years' Taxes are Paid.]—That Section 2,519 of the Revised Statutes of the State of Louisiana be amended and re-enacted so as to read as follows: Hereafter neither recorders, sheriffs, notaries, throughout the State, nor other persons authorized to convey real estate by public act, shall pass or execute any act for the sale, transfer or exchange of any real estate unless the State, parish and municipal taxes due on the

same for three years next preceding the passage of the act of transfer be first paid, to be shown by the tax collector's receipt or certificate to that purpose. S. 1, Act 88, 1888.

SEC. 119. [Assessors Shall Render Annually a List of Poll Taxpayers.]—That the tax assessors throughout the State be and they are hereby required to render to the school boards of their respective parishes, annually, by the first Saturday of October, a complete schedule list, by wards, of all persons liable to pay a poll tax in their respective parishes. If any assessor fails to comply with the requirements of this act, the failure shall be cause for removal; besides he shall be subject to a fine of \$250, for the benefit of the public schools in the parish in which the delinquent officer resides, and in which he is the assessor. In the city of New Orleans the board of assessors shall comply with the requirement of this act, and in the event of failure shall be subject to dismissal and penalty as before provided. S. 1, Act 89, 1888.

SEC. 120. [Tax Collectors Shall Render a List of Persons Paying Poll Taxes.]—That the sheriffs and tax collectors in their respective parishes shall return by the first Saturday of February, of each and every year, to the school boards of their respective parishes, a list predicated upon the list before mentioned by wards, showing all persons in the parishes, respectively, who have paid their poll tax, as well as persons who have not paid the same, and shall return their reasons in writing and under oath the cause in each instance of the non-payment of a poll tax, why they have not collected the tax not collected. S. 2, Act 89, 1888.

SEC. 121. [Poll Taxes; Tax Collector's Duty.]—That if the said sheriffs and tax collector's fail to show cause why the said poll tax has not been collected, he shall be responsible for and shall pay the poll taxes he has failed to collect, and shall be held liable with his parties on his official bond for the payment of said tax. S. 3, Act 89, 1888.

SEC. 122. [Poll Taxes; Tax Collector's Duty.]—That the sheriff can be made to show cause why the said poll tax has not been collected, at chambers, before the district judge, after service of rule and three days have elapsed after service. S. 4. Act 89, 1888.

SEC. 123. [Assessment of Railroad, Telephone and Telegraph Property.]—That the police juries of all the parishes throughout the State, be and are hereby required to select one of their number or some other property taxpayer of their parish, to act as a board of assessment on the assessment of the railroads, telegraph and telephone lines passing or running through the parish he may represent. S. 1, Act 92, 1888.

SEC. 124. [Commissioners; Place of Meeting; Organization; Duties.]—That said appointees be required to meet at some convenient point on the line of road, telegraph or telephone, to be assessed, said point to be designated by the Auditor of Public Accounts, and organize by electing a president and secretary from their number and proceed to put a uniform valuation on the road bed and telegraph and telephone lines running through the parishes they represent; said assessments to be reported to the assessors of the different parishes, which assessment shall be placed on the roll and be final, unless changed or reduced by suit for reduction, as now provided for by law; provided, said suit to be filed and conducted in the parish in which the president of the board may live. S. 2, Act 92, 1888.

SEC. 125. [Auditor Shall Select Time and Place of Meeting.]—That in selecting the time and places of the meeting of these boards, the auditor shall so arrange that one commissioner can act on every road, etc., running through his parish; notice of such times and places to be given so that assessments thus made shall be placed on the assessment rolls of each parish by the 31st day of May of each year. The compensation of said commissioners shall be three dollars per day for every day actually employed, together with all actual traveling expenses from his

home and return, to be paid out of the general fund of the parish he represents. S. 3, Act 92, 1888.

SEC. 126. [List of License Payers.]—That it is and shall be the duty of the assessor or assessors of the several parishes of the State (the parish of Orleans excepted), to make a list in a separate book by him to be kept for the purpose, of all the individuals, associations, corporations, copartnerships, and firms, doing business in their parish for which a State license shall be paid under existing laws; and also to list opposite each, name of said individual, association, corporation, copartnership and firm, the kind of business, trade, calling, profession, vocation, or occupation in which he is engaged, and to revise said list annually. S. 1, Act 70, 1892.

SEC. 127. [List of License Payers to be Furnished the Auditor.] That it is and shall be the duty of the tax assessors of the several parishes (the parish of Orleans excepted), to furnish the Auditor of Public Accounts annually, with an exact copy of said list of individuals, associations, corporations, copartnerships, and firms, and the trade, calling, profession, vocation and occupation of each, and said list shall be so furnished during the third quarter of each calendar year. S. 1, Act 99, 1894.

SEC. 128. [Penalty for Failure to Furnish List of License Payers.]—That any assessor or assessors, wilfully failing and refusing to furnish an exact copy of said list to the Auditor of Public Accounts, as required by Section 2 of this act, shall incur a penalty of fifty dollars per month for each and every month he so fails and refuses; that said penalty shall be enforced by any court of competent jurisdiction, in the name of the State of Louisiana, by its proper officer, against the principal and the security on his official bond in solido, and the proceeds shall be applied to the public school fund of the parish. S. 3, Act 70, 1892.

SEC. 129. [What Shall Constitute a Legal Assessment.]—That for the purpose of taxation and tax sales it shall be sufficient to

assess and describe all property according to such a description as will reasonably identify the property assessed; such as designating the tract or lot by the name by which it is commonly known, or by the number or letter by which it may be usually designated upon the regular assessment rolls, or upon an official or private plan or sketch or by giving the boundaries or the name of the owners upon each side, or by the dimensions or description or name given in the act translating the ownership thereof, or by such other further description as may furnish the means of reasonable identification. S. 1, Act 140, 1890.

SEC. 130. [Advertisement of Property.]—That for the purposes of taxation and tax sales it shall be sufficient to assess and advertise all property in the name of the person or persons whether dead or alive, who at the time the assessment was made, appeared to be the owners thereof upon the books of the conveyance office, in the parish of Orleans, or of the recorders, offices in the other parishes of the State; but all property may be assessed in the name of the real owner, and if held in trust, in the name of the fiduciary, as such. S. 2, Act 140, 1890.

SEC. 131. [Tax Sales Not to be Annulled for Error in Description.]—That no assessment or tax sale shall be set aside or annulled for any error in description or measurement of the property assessed, in the name of the owner, provided the property assessed or sold can be reasonably identified. S. 3, Act 140, 1890.

SEC. 132. [Tax Sale to Convey the Entire Property.]—That the tax sale shall convey and the purchaser shall take the entirety of the property, neither more nor less, intended to be assessed and sold and such as it was owned by the delinquent taxpayer, regardless of any error in the dimensions or description of the property assessed and sold and the tax collector in the advertisement or deed of sale may give the full description according to original titles. S. 4, Act 140, 1890.

SEC. 133. [This Act Applies to Assessment and Tax Sale for State, Parish and Municipal Taxes.]—That this act shall apply to

the assessment and tax sale of all property for State, parish and municipal taxes. S. 5, Act 140, 1890.

SEC. 134. [Time of Filing Statements for Postponement of Taxes.]—That sworn statements to obtain the postponement of payment and collection of taxes on account of overflow, or other causes provided by law, shall, in cases of movable property, be made and filed with tax collectors on or before the first day of December of the year in which the taxes are assessed and shall, in cases of immovable property, be made and filed on or before the first day of February of the year succeeding that in which the taxes are assessed; and that such statements made after the dates herein provided shall have no effect. Act 10, 1894.

SEC. 135. [Auditor Authorized to Compromise Tax Claims.]—That the Auditor of Public Accounts shall have full power and authority to compromise all claims of the State for taxes due, and forfeited to the State by remission of all interest and costs, conditional that the owner of the property pay all taxes due; provided that this act shall apply only to properties of value of one thousand dollars, and less; provided this act shall not apply to taxes wherein the tax privilege or mortgage has not prescribed. S. 1, Act 30, 1894.

SEC. 136. [Merchandise or Stock in Trade to be Listed After Completion of Rolls.]—That the sheriffs throughout the State (the parish of Orleans excepted), be authorized to list for taxation for State and parish taxes, all merchandise or stock in trade brought into the several parishes for sale after the assessment rolls for the year are completed, and it is hereby made the duty of such officer to furnish the Auditor of Public Accounts a duplicate of such assessment; provided nothing in this act shall apply to merchants or other parties who have been regularly assessed. S. 1, Act 33, 1894.

SEC. 137. [The Governor Authorized to Suspend Defaulting Tax Collectors.]—That whenever any tax collector or ex-officio tax collector becomes a defaulter as shown by the books of the Auditor of Public Accounts, the Governor is hereby authorized

to suspend such defaulting collector from office until such time as full and complete settlement has been made of all taxes and licensees by him collected. S. 1, Act 118, 1896.

SEC. 138. [Defaulting Tax Collectors to be Suspended if Settlement is not Made in Ten Days After Notice is Given]—That upon the Governor being notified that any of the tax collectors of the State are defaulters he shall call upon such defaulting officer to make good the amount demanded of him within ten days, and upon his failure to respond to such notice he shall immediately suspend him from office. S. 2, Act 118, 1896.

SEC. 139. [Penalties Now in Force Shall so Remain.]—That the provisions of this act shall in no wise abridge, repeal or modify the penalties under existing laws for failure to make settlements within the time prescribed by law. S. 3, Act 118, 1896.

SEC. 140. [Auditor Authorized to Take Charge of the Books of Tax Collectors.]—That when a tax collector or ex-officio tax collector is suspended as herein provided, the Governor shall have the power to direct the Auditor to take charge of all books, rolls and papers connected with his office as tax collector until he makes proper settlement or his successor qualifies; and the Governor shall direct the district attorney to institute suit to remove any sheriff from office who may be suspended as ex-officio tax collector under this act. Nothing in this act shall be construed to modify or restrain the power of the Governor to remove any tax collector appointed by him. S. 4, Act 118, 1896.

SALE OF PROPERTY ADJUDICATED TO THE STATE.

<p>141. [S. 1, A. 80, 1888.]—Sale of property adjudicated to the State for taxes of 1880 and subsequent years and not redeemed; tax collectors shall prepare lists and forward to the Au-</p>	<p>ditor for approval; advertisement by condensed description for thirty days under one general heading and footing.</p>
	<p>142. [S. 2, A. 80, 1888.]—Property shall be adjudicated to the</p>

SALE OF PROPERTY ADJUDICATED TO THE STATE—Continued.

highest bidder for cash; terms of sale; report of sales to the Auditor.

143. [S. 1, A. 126, 1896.]—Property failing to sell can be subsequently sold by the Auditor; terms of sale.

144. [S. 4, A. 80, 1888.]—Tax collector's deed shall be *prima facie* evidence that the law has been fully complied with.

145. [S. 5, A. 80, 1888.]—Sales shall vest in the purchaser absolute and perfect title; seizure and possession after three days' notice; actions to invalidate sales prescribed in one year, after which time the State's guarantee shall cease.

146. [S. 6, A. 80, 1888.]—Price paid shall be in full satisfaction of all taxes and costs.

147. [S. 7, A. 80, 1888.]—Commissions of tax collectors; State not responsible for costs beyond the amount realized from sales; unpaid costs to be attached to the property.

148. [S. 8, A. 80, 1888.]—Tax collector is authorized to pay costs of enforcing this act; costs of passing, executing and registering deeds must be paid by purchasers.

149. [S. 9, A. 80, 1888.]—Tax collectors shall make sworn returns to the Auditor; penalty for neglect or failure; tax collector not responsible for refunding amounts paid by purchasers.

150. [S. 10, A. 80, 1888.]—Power and authority of collectors can be exercised by deputies.

SEC. 141. [Sale of Property Adjudicated to the State.]—That it is hereby made the imperative duty of each collector of the State taxes throughout the State to prepare within two months after the expiration of the year in which property must be redeemed, or as soon thereafter as possible, a complete list of all immovable property bid in for and adjudicated to the State for taxes for the year 1880 and subsequent years, as shown by the records in the conveyance office, or in the office of the recorder of mortgages which have not been otherwise disposed of by the State and not redeemed within the time prescribed by law; which list shall be transmitted to the Auditor of Public Accounts for comparison with the records of property adjudicated to the State on file in his office, and when corrected and approved by the Auditor the same shall be returned as approved to the collector. Upon receiving said list it shall be the duty of the collector to proceed at once to advertise for [sale all immovable property appearing upon said list and which has been heretofore

bid in for and adjudicated to the State for the unpaid taxes of 1880, and subsequent years, and which has not been redeemed within the time prescribed by law and all property which may be hereafter adjudicated to the State for unpaid taxes and not redeemed within the time prescribed by law, that all such property shall be advertised thirty days, and in English only, the last advertisement to occur on the day on which the property is advertised to be sold; such advertisement shall be a full and complete notice to all persons and parties in any wise interested in said property, and no other notice shall be required, and the same shall operate as a complete citation to all. The assessment for each respective year for which property has been adjudicated to the State for unpaid taxes, is hereby declared to be legal and binding in every respect on parties who may have been interested in said property, and the titles to the State, as acquired under said adjudication, are hereby declared good and perfect.

The tax collectors are hereby instructed to advertise such property by a condensed description, and in the deed of sale the tax collector shall more fully and correctly describe the property; such advertisement shall contain only the name of the party in whose name the property adjudicated to the State or only the name of the party who claims to be owner thereof, and the year for which adjudicated and the amount of the adjudication. If the sales advertised to take place on a special day are not completed on said day, the same shall be continued over from day to day until the same are completed. In advertising said property for sale, the tax collector shall include between one general heading and one general conclusion several pieces of property.

S. 1, Act 80, 1888.

SEC. 142. [Terms of Sale]—That said property shall be adjudicated to the last and the highest bidder for cash, payable in current money of the United States, at the time of the adjudication, provided that no bid shall be accepted or sale made for a less amount than the total amount for which the property was

adjudicated to the State, together with twenty per centum thereon and all costs of enforcing this act. All money realized from the enforcement of this act shall be included in the first return of the tax collector to the Auditor of Public Accounts, made after receiving the same, and paid into the State treasury to the credit of the general fund. S. 2, Act 80, 1888.

SEC. 143. [Sales by State Auditor.]—That Section 3 of Act 80, of the Legislative session of 1888, approved July 12th, 1888, be amended and re-enacted, so as to read as follows: That when any property sold to the State, for unpaid taxes has been advertised and offered for sale in accordance with the provisions of this act and has failed to sell, then the Auditor of Public Accounts shall be authorized to receive bids for all such unsold property and to sell same and to execute a deed thereto; provided no sale shall be made for a less amount than is provided for in the foregoing section, and all money so received shall go into the State Treasury to the credit of the general fund, less the portion due the parish which shall be paid to the tax collector of such parish; provided further, that whenever any property sold to the State for unpaid taxes has been advertised and offered for sale, in accordance with the provisions of this act and has failed to sell, and more than three years have elapsed since it has been so advertised and offered for sale, and no bids for the purchase thereof have been received by the Auditor of Public Accounts equal to the amount required by Section 2 of this act, then the Auditor of Public Accounts shall be authorized to receive and to accept bids therefor equal to the face value of all the taxes that may be due thereon, and to execute a deed of sale thereto, which deed of sale shall have the same force and effect, and be received as evidence in the same manner as deeds executed hereunder by the State tax collectors. [S. 1, Act 126, 1896.

SEC. 144. [Tax Collector's Deed.]—That each tax collector shall, as soon as said adjudications to bidders are made and complied with, execute to each purchaser, a deed of sale, in

authentic form, of each specific piece of property, a duly certified copy of which deed shall be *prima facie* evidence of the following facts :

1. That the property conveyed in said deed was subject to taxation at the time of the assessments thereof.
2. That none of the taxes for which said property was adjudicated to the State were paid.
3. That the property was not redeemed in the time prescribed by law, and the said duly certified copy of said deed shall be conclusive evidence of the following facts :
 1. That the property was listed and assessed according to law.
 2. That the taxes were levied according to law.
 3. That the property described in said deed was adjudicated to the State according to law.
 4. That the property was advertised according to law.
 5. That the property was adjudicated and sold to the purchaser as stated in said deed.
 6. That all the prerequisites of the law were complied with by all the officers from the listing and assessments of said property inclusive up to and including the execution and registry of the deed to the purchaser, and duly certified copies of said deeds shall be full proof of all contained therein ; the proof of payment of only a portion of the taxes for which the property was adjudicated to the State, shall not in any manner affect the validity of the sale to the purchaser, and in order to invalidate the sale to the purchaser, it shall be necessary for the party attacking it to prove that all the taxes for all the years for which the property was adjudicated to the State, had been paid before the adjudication to the State, or that the property was redeemed according to law, for all the years for which it was adjudicated to the State, or that the same was exempt from taxation for all the years for which it was adjudicated to the State. S. 4, Act 80, 1888.

SEC. 145. [Title; Seizure and Possession.]—That all the sales under this act shall vest in the purchaser an absolute and perfect title to the property conveyed in the deed of sale, without any claim thereto by any former owner, and free of all mortgages, liens, privileges and encumbrances whatsoever, except all city and municipal taxes; upon presentation of a duly certified copy of the deed to any court having jurisdiction, of the value of the property, it shall be the duty of the judge thereof to issue an order *ex parte* and in chambers, directed to the sheriff, commanding him forthwith to seize the property described in said deed, and after three days notice of such seizure to either the occupant or owner of said property, the sheriff shall put the purchaser into possession of the said property, unless enjoined by a court having jurisdiction of the property. If the property is vacant it shall only be necessary for the sheriff to post for one week, in some conspicuous or usual place, a copy of the notice of seizure, after which delay, unless enjoined, he shall put the purchaser into possession—all actions to declare null and void or to invalidate sales made under this act, for any cause, whether because of the payment of taxes, or for any other reason, and all actions to subject the property sold under this act, to any mortgage or claim which existed before the sale to the purchaser, are hereby prescribed by the lapse of one year from the date of the registry in the conveyance office of the deed to the purchaser, at which time all liability and guarantee of the State shall also cease for the refunding of the price of sale under this act. S. 5, Act 85, 1888.

SEC. 146. [Price Paid Shall be in Satisfaction of all Taxes and Costs.]—That the price bid and paid for said property shall be in full and final payment and satisfaction of all State taxes, together with all costs thereon due and exigible at the time the property was adjudicated to the State, and the purchaser shall take said property subject to all subsequent taxes, State, parish and municipal. S. 6, Act 80, 1888.

SEC. 147. [Costs and Commissions.]—That each tax collector shall be allowed and paid out of the proceeds of sales under

this act as commission for all services under this act five per centum on the amount received by him as the price of sales under this act.

The State shall never be responsible for any service rendered or expense incurred in the enforcement of this act beyond the amount which may be realized from sales in pursuance thereof, provided that each specific piece of property shall be responsible for its pro rata of expense, and any unpaid costs shall attach to the property when sold by the Auditor. S. 7, Act 80, 1888.

SEC. 148. [Costs to be Paid Out of Proceeds of Sale.]—That the tax collector is authorized to pay out of the proceeds of the sale under this act, all costs incurred in enforcement of this act, the costs and expenses of passing, executing and registering the deeds under this act and for copies of same, shall be paid by the purchaser in addition to the price bid for said property. S. 8, Act 80, 1888.

SEC. 149. [Returns of Sale to Auditor.]—That the tax collector shall render to the Auditor of Public Accounts a full and complete sworn statement of all sales effected under the provisions of this act, specifying the name or names in which the property was adjudicated to the State, a description of the property, the year for which it was adjudicated to the State, the amount for which it was adjudicated to the State, the amount for which the property was sold and a statement of all the expenses in detail; said sworn statement shall be filed with the Auditor within the time now required by law for the settlement of tax collections, and a failure to comply with the provisions of this act shall subject the tax collector, so failing, to all the penalties now imposed by law on said officers for neglect or failure to perform the duties of their office; the tax collector shall not be personally responsible for the refunding by him to any purchaser of any amount paid by him on account of sales under this act. S. 9, Act 80, 1888.

SEC. 150. [Deputies Authorized to Act.]—That all the power and authority conferred by this act on the tax collectors can be exercised by their duly appointed and authorized deputies. S. 10, Act 80, 1888.

LICENSES.

151. [S. 1, A. 150, 1890.]—Levy of annual license tax.

152. [S. 2, A. 150, 1890.]—Tax collectors shall begin the collection of license tax on January 2d, of each year; licenses delinquent on March 1st of each year.

153. [S. 3, A. 150, 1890.]—Licenses graduated in twenty-five classes; manufacturers;—(this section does not apply to grinding meal, ginning cotton or making sugar by any farmer or planter)—banking; private banking.

154. [S. 4, A. 150, 1890.]—Cotton factorage, sugar, grain, produce and other factorage or commission business; brokerage in money stocks, bonds, real estate, produce, sugar, cotton or other brokerage business, whether for spot or future delivery.

155. [S. 5, A. 150, 1890.]—Pawn brokers and keepers of loan offices

156. [S. 6, A. 150, 1890.]—Wholesale mercantile business; definition of wholesale dealer; license on retail dealers; proviso. No license shall issue to sell liquor in less quantities than five gallons for less than \$100.

157. [S. 7, A. 150, 1890.]—Insurance; proviso.

158. [S. 8, A. 150, 1890.]—Omnibus, regular coach or herdic business, transporting money, merchandise or other articles; tow or tug boats; warehouse or storage room; storage of sugar and molasses; horse or steam railroads within town or city limits.

159. [S. 9, A. 150, 1890.]—Gas, electric light, waterworks, telegraphing, telephoning, express company, cotton compress or ginnery, cotton pickery, slaughter house, distilling or rectifying alcoholic or malt liquors, brewing ale, beer, porter or other malt liquors, manufacturing tobacco, cigars or cigarettes, refining sugar and molasses, manufacturing cotton seed oil, oil cake or cotton seed meal.

160. [S. 10, A. 78, 1896.]—Amusements—theatre, opera house, academy of music; can-can, clodoché, female dancing; sensation performance or statutory exhibitions; museum, menagerie, circus or traveling show; public halls; ticket brokers; peddlers; hawkers.

161. [S. 11, A. 150, 1890.]—Sustenance and refreshment—hotel, lodging and boarding houses, bar-room, cabaret, coffee house, cafe, beer saloon, liquor exchange, drinking saloon, grogshop, beer house, beer garden; proviso. No establishment disposing of vinous or malt liquors in less quantities than one pint shall pay less than \$100. Billiard tables, pigeon hole, Jenny Lind, pool, or bagatelle, ten pin alleys.

162. [S. 12, A. 150, 1890.]—Professional and personal occupation—Steamboats, draying, trucking, keeping cabs, carriages, hacks or horses for hire, undertakers, toll bridges and ferries, master builders, stevedores and mechanics, physician, attorney

LICENSES—Continued.

at law, editor, dentist, oenlist, photographer, agency for publications, freight, ticket, claims, patent rights.

163. [S. 13, A. 150, 1890.]—Traveling vendors of stoves, lightning rods and clocks.

164. [S. 14, A. 150, 1890.]—Municipal and parochial corporations authorized to impose a license tax.

165. [S. 15, A. 150, 1890.]—When two or more kinds of business are combined a separate license shall be required for each.

166. [S. 16, A. 150, 1890.]—Annual receipts, capital, sales and premiums shall be the basis of license imposed. License on new firms shall be based on receipts for first two months. Persons commencing business after July 1, shall pay one-half of regular rates.

167. [S. 17, A. 150, 1890.]—Basis of license to be determined by sworn statement of business done in the previous year.

168. [S. 18, A. 150, 1890.]—Proceedings against persons doing business without a license; penalty for failure to display license in a conspicuous place.

169. [S. 19, A. 150, 1890.]—The only legal form of license is that issued by the State Auditor. In no case shall the tax collector issue receipt in lieu of license.

170. [S. 20, A. 150, 1890.]—Record book of sworn statements shall be kept by the collector.

171. [S. 21, A. 150, 1890.]—Tax collectors empowered to administer oath to applicants for license.

172. [S. 22, A. 150, 1890.]—Tax collectors shall keep a license register; transcript of same to be furnished to the Auditor.

173. [S. 23, A. 150, 1890.]—Penalty against collector's for violating any provisions of this act.

174. [S. 1, A. 106, 1894.]—The Governor shall appoint an attorney to aid the tax collector in the collection of licenses; the collector shall deliver to his attorney a complete list of delinquents.

175. [S. 25, A. 150, 1890.]—Responsibility of collector for failure to enforce the procuring of license by persons who should have them.

176. [S. 2, A. 106, 1894.]—Rate of interest on delinquent licenses.

177. [S. 27, A. 150, 1890.]—Gross receipts to form the basis of license.

178. [S. 28, A. 150, 1890.]—A person, firm or company having more than one place of business shall pay separate license for each place.

179. [S. 29, A. 150, 1890.]—Repealing clause.

SEC. 151. [Annual License Tax Levied.]—Be it enacted by the General Assembly of the State of Louisiana, That there is hereby levied an annual license tax for the year A. D. 1891, and for each subsequent year, upon each person, association of per-

sons or business firms and corporations, pursuing any trade, profession, vocation, calling or business, except those expressly exempt from such license tax by Articles 206 and 207 of the Constitution. S. 1, Act 150, 1890.

SEC. 152. [Licenses; When Collectible and Delinquent.]—That on the second day of January, A. D., 1891, and each subsequent year, each tax collector through the State shall begin to collect and shall collect as fast as possible from each of the persons or business firms, association of persons and corporations pursuing within his district or parish any trade, profession, vocation, calling or business, a license tax as hereinafter graduated.

All licenses shall be due and collectible during the first two (2) months of each year, and all unpaid licenses shall become delinquent on the first day of March of each year, and all firms who commence business after that date shall become delinquent unless the license is paid within ten days. S. 2, Act 150, 1890.

SEC. 153. [Manufacturers; Banking.]—That the annual licenses for all the kinds of business hereinafter named, except as afterwards provided, shall be graduated in twenty-five classes.

MANUFACTURERS.

Paragraph 1. That for carrying on each business of manufacturing not expressly exempted by Articles 206 and 207 of the Constitution, the license shall be based on gross annual receipts of said business as follows, to-wit :

First class—When the said receipts are ten millions of dollars or more, the license shall be eight thousand dollars, \$8,000.

Second class—When the said receipts are nine millions of dollars or more, and under ten millions of dollars, the license shall be seven thousand dollars, \$7,000.

Third class—When the said receipts shall be eight millions of dollars or more, and under nine millions of dollars, the license shall be five thousand six hundred dollars, \$5,600.

Fourth class—When the said receipts are seven millions of dollars or more, and under eight million dollars, the license shall be forty-nine hundred dollars, \$4900.

Fifth class—When the said receipts are six millions of dollars or more, and under seven million dollars, the license shall be forty-two hundred dollars, \$4200.

Sixth class—When the said receipts are five millions of dollars or more, and under six million dollars, the license shall be thirty-five hundred dollars, \$3500.

Seventh class—When the said receipts are four millions of dollars or more, and under five million dollars, the license shall be twenty eight hundred dollars, \$2800.

Eighth class—When the said receipts are three millions of dollars or more, and under four million dollars, the license shall be twenty-one hundred dollars, \$2100.

Ninth class—When the said receipts are two millions of dollars or more, and under three million dollars, the license shall be fourteen hundred dollars, \$1400.

Tenth class—When the said receipts are one million of dollars or more, and under two million dollars, the license shall be seven hundred dollars, \$700.

Eleventh class—When the said receipts are seven hundred and fifty thousand dollars or more, and under one million dollars, the license shall be five hundred and twenty-five dollars, \$525.

Twelfth class—When the said receipts shall be five hundred thousand dollars or more, and under seven hundred and fifty thousand dollars, the license shall be three hundred and fifty dollars, \$350.

Thirteenth class—When the said receipts are four hundred thousand dollars or more, and under five hundred thousand dollars, the license shall be two hundred and eighty dollars, \$280.

Fourteenth class—When the said receipts are three hundred thousand dollars or more, and under four hundred thousand dollars, the license shall be two hundred and ten dollars, \$210.

Fifteenth class—When the said receipts are two hundred thousand dollars or more, and under three hundred thousand dollars, the license shall be one hundred and forty dollars, \$140.

Sixteenth class—When the said receipts are one hundred and fifty thousand dollars or more, and under two hundred thousand dollars, the license shall be one hundred and five dollars, \$105.

Seventeenth class—When the said receipts are one hundred thousand dollars or more, and less than one hundred and fifty thousand dollars, the license shall be seventy dollars, \$70.

Eighteenth class—When the said receipts are ninety-five thousand dollars or more, and less than one hundred thousand dollars, the license shall be sixty-five and one-half dollars, \$65.50.

Nineteenth class—When the said receipts are ninety thousand dollars or more, and less than ninety-five thousand dollars, the license shall be sixty-three dollars, \$63.

Twentieth class—When the said receipts are seventy-five thousand dollars or more, and under ninety thousand dollars, the license shall be fifty-two and one-half dollars, \$52.50.

Twenty first class—When the said receipts are fifty thousand dollars or more, and less than seventy-five thousand dollars, the license shall be thirty five dollars, \$35.00.

Twenty-second class—When the said receipts are forty thousand dollars or more, and less than fifty thousand dollars, the license shall be twenty-eight dollars, \$28.

Twenty-third class—When the said receipts are thirty thousand dollars or more, and less than forty thousand dollars, the license shall be twenty-one dollars, \$21.

Twenty-fourth class—When said receipts are twenty-five thousand dollars or more, and less than thirty-thousand dollars, the license shall be nineteen and one half-dollars, \$19.50.

Twenty-fifth class—When said receipts are less than twenty five thousand dollars, the license shall be fifteen dollars, \$15.

Provided, nothing herein shall be construed to apply to the business of grinding meal, ginning cotton or making sugar by any farmer or planter.

Paragraph 2. That for each business of carrying on a bank, banking company, association, corporation or agency, the license

shall be based on the declared or nominal capital and surplus, whether said capital and surplus is owned, or in use, or on deposit, in the State or elsewhere, as follows, to-wit:

First class—When the said declared or nominal capital and surplus is five millions of dollars or more, the license shall be four thousand five hundred dollars, \$4,500.

Second class—When the said declared or nominal capital and surplus is four millions of dollars or more, and less than five millions of dollars, the license shall be four thousand dollars, \$4,000.

Third class—When the said declared or nominal capital and surplus is three millions of dollars or more, and less than four millions of dollars, the license shall be three thousand two hundred dollars, \$3,200.

Fourth class—When the said declared or nominal capital and surplus is two millions of dollars or more, and less than three millions of dollars, the license shall be twenty-four hundred dollars, \$2400.

Fifth class—When the said declared or nominal capital and surplus is one million five hundred thousand dollars or more, and less than two millions of dollars, the license shall be sixteen hundred dollars, \$1600.

Sixth class—When the said declared or nominal capital and surplus is one million dollars or more, and under one million five hundred thousand dollars, the license shall be twelve hundred dollars, \$1200.

Seventh class—When the said declared or nominal capital and surplus is eight hundred thousand dollars or more, and under, one million dollars, the license shall be eight hundred dollars, \$800.

Eighth class—When the said declared or nominal capital and surplus is six hundred thousand dollars or more, and under eight hundred thousand dollars, the license shall be six hundred dollars, \$600.

Ninth class—When the said declared or nominal capital and surplus is four hundred thousand dollars or more, and under six

hundred thousand dollars, the license shall be four hundred and fifty dollars, \$450.

Tenth class—When the said declared or nominal capital and surplus is three hundred thousand dollars or more, and under four hundred thousand dollars, the license shall be three hundred and fifty dollars, \$350.

Eleventh class—When the said declared or nominal capital and surplus is two hundred thousand dollars or more, and under three hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Twelfth class—When said declared or nominal capital and surplus is one hundred thousand dollars or more, and less than two hundred thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Thirteenth class—When said declared or nominal capital and surplus is fifty thousand dollars or more, and under one hundred thousand dollars, the license shall be seventy-five dollars, \$75.

The declared or nominal capital and surplus as provided in this section, shall be ascertained and based upon the annual statement made in pursuance of existing laws to the State Treasurer.

For each business of carrying on a private banking house business or agency, there shall be three classes only and the license shall be based on the total declared capital invested in said business, whether said capital is owned or in use or deposit in this State or elsewhere, as follows:

First class—When said capital is five hundred thousand dollars or more, the license shall be five hundred dollars, \$500.

Second class—When said capital is two hundred and fifty thousand dollars or more, and under five hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Third class—When said capital is one hundred and fifty thousand dollars or less, and under two hundred and fifty thou-

sand dollars, the license shall be one hundred and fifty dollars, \$150. S. 3, Act 150, 196.

SEC. 154. [Factorage, Commission and Brokerage.]—That for carrying on the business pursuits known as cotton factorage and commission business, sugar factorage, grain and produce commission houses, or any other factorage or commission business, brokerage in money, stocks, bonds, real estate, produce, sugar, cotton or other brokerage business, whether buying or selling, for actual spot or future delivery, the license shall be based on the gross annual commissions and brokerage on sales and purchases.

First class—When the gross annual commissions exceed two hundred and fifty thousand dollars, the license shall be seventeen hundred and fifty dollars, \$1750.

Second class—When the gross annual commissions exceed two hundred thousand dollars and not more than two hundred and fifty thousand dollars, the license shall be fifteen hundred dollars, \$1500.

Third class—When the gross annual commissions exceed one hundred and seventy-five thousand dollars, and not more than two hundred thousand dollars, the license shall be twelve hundred and fifty dollars, \$1250.

Fourth class—When the gross annual commissions exceed one hundred and fifty thousand dollars, and not more than one hundred and seventy-five thousand dollars, the license shall be eleven hundred and twenty-five dollars, \$1125.

Fifth class—When the annual gross commissions exceed one hundred and twenty-five thousand dollars, and not more than one hundred and fifty thousand dollars, the license shall be one thousand dollars, \$1000.

Sixth class—When the gross annual commissions exceed one hundred thousand dollars, and not more than one hundred and twenty-five thousand dollars, the license shall be seven hundred and fifty dollars, \$750.

Seventh class—When the annual gross commissions exceed eighty thousand dollars, and not more than one hundred thousand dollars, the license shall be six hundred dollars, \$600.

Eighth class—When the annual gross commissions exceed sixty-five thousand dollars, and are not more than eighty thousand dollars, the license shall be five hundred dollars, \$500.

Ninth class—When the annual gross commissions exceed fifty thousand dollars, and are no more than sixty-five thousand dollars, the license shall be three hundred and seventy-five dollars, \$375.

Tenth class—When the annual gross commissions exceed forty thousand dollars, and are no more than fifty thousand dollars, the license shall be three hundred dollars, \$300.

Eleventh class—When the annual gross commissions exceed thirty thousand dollars, and are no more than forty thousand dollars, the license shall be two hundred and twenty five dollars, \$225.

Twelfth class—When the annual gross commissions exceed twenty-five thousand dollars, and are no more than thirty thousand dollars, the license shall be one hundred and eighty-seven dollars and fifty cents, \$187.50.

Thirteenth class—When the annual gross commissions exceed twenty thousand dollars, and are no more than twenty-five thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fourteenth class—When the annual gross commissions exceed fifteen thousand dollars, and are no more than twenty thousand dollars, the license shall be one hundred and twelve dollars and fifty cents, \$112.50.

Fifteenth class—When the annual gross commissions exceed ten thousand dollars, and are no more than fifteen thousand dollars, the license shall be seventy-five dollars, \$75.

Sixteenth class—When the annual gross commissions exceed five thousand dollars, and are no more than ten thousand dollars, the license shall be fifty dollars, \$50.

Seventeenth class—When the annual gross commissions are five thousand dollars or less, the license shall be twenty-five dollars, §25.

The secretaries of the various cotton, stock and produce exchanges throughout the State, shall furnish the tax collectors of the district or parish in which their offices are located, with a full and complete list of the names of the members of said associations, when called upon by any of said tax collectors, and in case of failure of the said secretary to furnish said list, it shall be the duty of said collector to compel them to furnish said list, by serving a simple rule to show cause, before any court of competent jurisdiction, and all costs of said rule shall be paid by the defendant to said proceeding. S. 4, Act 150, 1890.

SEC. 155. [Pawn-Brokers; Loan Offices.]—That each and every pawn broker or keeper of a loan office, whose capital, in actual use, is fifty thousand dollars or more, shall be graded as eighth class, section fourth, the license shall be five hundred dollars, §50¹; that when the capital in actual use is less than fifty thousand dollars, shall be graded as ninth class, section fourth, the license shall be three hundred and seventy-five dollars, §375. S. 5, Act 150, 1890.

SEC. 156. [Wholesale and Retail Mercantile Business.]—That for every wholesale mercantile business, whether as principal, agent or commission, by auction, representing foreign merchants or otherwise, the license shall be based on the gross annual amount of sales, as follows:

First class—When gross sales are seven millions of dollars or over, the license shall be three thousand five hundred dollars, §3500.

Second class—When gross sales are six millions five hundred thousand dollars or more, and under seven millions of dollars, the license shall be three thousand dollars, §3000.

Third class—When gross sales are six millions dollars or more, and under six millions five hundred thousand dollars, the license shall be two thousand five hundred dollars, §2500.

Fourth class—When gross sales are five millions five hundred thousand dollars or more, and under six million dollars, the license shall be two thousand dollars, \$2000.

Fifth class—When gross sales are five millions of dollars or more, and under five million five hundred thousand dollars, the license shall be fifteen hundred dollars, \$1500.

Sixth class—When gross sales are four millions of dollars or more, and under five millions of dollars, the license shall be one thousand dollars, \$1000.

Seventh class—When gross sales are three millions of dollars or more, and under four million dollars, the license shall be seven hundred and fifty dollars, \$750.

Eighth class—When gross sales are two millions five hundred thousand dollars or more, and under three million dollars, the license shall be seven hundred dollars, \$700.

Ninth class—When gross sales are two millions of dollars or more, and under two millions five hundred thousand dollars, the license shall be five hundred and fifty dollars, \$550.

Tenth class—When gross sales are one million five hundred thousand dollars or more, and under two million dollars, the license shall be four hundred dollars, \$400.

Eleventh class—When gross sales are one million dollars or more, and under one million five hundred thousand dollars, the license shall be three hundred dollars, \$300.

Twelfth class—When gross sales are eight hundred thousand dollars or more, and under one million dollars, the license shall be two hundred and fifty dollars, \$250.

Thirteenth class—When gross sales are six hundred thousand dollars or more, and under eight hundred thousand dollars, the license shall be two hundred dollars, \$200.

Fourteenth class—When gross sales are five hundred thousand dollars or more, and under six hundred thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fifteenth class—When gross sales are two hundred and fifty and not more than five hundred thousand dollars, the license shall be one hundred dollars, \$100.

Sixteenth class—When gross sales are two hundred and fifty thousand dollars or less, the license shall be fifty dollars, \$50.

Provided, that no person or persons shall be deemed wholesale dealers unless he or they sell by the original or unbroken package or barrel only; and provided further, that no person or persons shall be deemed wholesale dealers unless he or they sell to dealers for resale. If they sell in less quantities than original and unbroken packages or barrels, they shall be considered retail dealers, and pay licenses as such. That for every business of selling at retail, whether as principal, agent or commission or otherwise, the license shall be based on the gross annual amount of sales, as follows:

First class—When gross sales are three millions five hundred thousand dollars or over, the license shall be thirty-five hundred dollars, \$3500.

Second class—When gross sales are three million dollars or more, and less than three millions five hundred thousand dollars, the license shall be three thousand dollars, \$3000.

Third class—When gross sales are two millions five hundred thousand dollars or more, and under three million dollars, the license shall be twenty-five hundred dollars, \$2500.

Fourth class—When gross sales are two millions of dollars or more, and under two millions five hundred thousand dollars, the license shall be \$2000.

Fifth class—When gross sales are one million five hundred thousand dollars or more, and under two millions of dollars, the license shall be one thousand five hundred dollars, \$1500.

Sixth class—When gross sales are one million dollars or more, and under one million five hundred thousand dollars, the license shall be one thousand dollars, \$1000.

Seventh class—When gross sales are seven hundred and fifty thousand dollars, and under one million dollars, the license shall be seven hundred and fifty dollars, \$750.

Eighth class—When gross sales are seven hundred thousand dollars or more, and under seven hundred and fifty thousand dollars, the license shall be seven hundred dollars, \$700.

Ninth class—When gross sales are six hundred thousand dollars or more, and under seven hundred thousand dollars, the license shall be five hundred and fifty dollars, \$550.

Tenth class—When gross sales are four hundred thousand dollars or more, and under six hundred thousand dollars, the license shall be four hundred dollars, \$400.

Eleventh class—When gross sales are three hundred thousand dollars or more, and under four hundred thousand dollars, the license shall be three hundred dollars, \$300.

Twelfth class—When gross sales are two hundred and fifty thousand dollars or more, and under three hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Thirteenth class—When gross sales are two hundred thousand dollars or more, and under two hundred and fifty thousand dollars, the license shall be two hundred dollars, \$200.

Fourteenth class—When gross sales are one hundred and fifty thousand dollars or more, and under two hundred thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fifteenth class—When gross sales are one hundred thousand dollars or more, and under one hundred and fifty thousand dollars, the license shall be one hundred dollars, \$100.

Sixteenth class—When gross sales are seventy-five thousand dollars or more, and under one hundred thousand dollars, the license shall be seventy-five dollars, \$75.

Seventeenth class—When gross sales are fifty thousand dollars or more, and under seventy-five thousand dollars, the license shall be fifty dollars, \$50.

Eighteenth class—When gross sales are forty thousand dollars or more, and under fifty thousand dollars, the license shall be forty dollars, \$40.

Nineteenth class—When gross sales are thirty thousand dollars or more, and under forty thousand dollars, the license shall be thirty dollars, \$30.

Twentieth class—When gross sales are twenty-five thousand dollars or more, and under thirty thousand dollars, the license shall be twenty-five dollars, \$25.

Twenty-first class—When gross sales are twenty thousand dollars or more, and less than twenty-five thousand dollars, the license shall be twenty dollars, \$20.

Twenty-second class—When gross sales are fifteen thousand dollars or more, and less than twenty thousand dollars, the license shall be fifteen dollars, \$15.

Twenty-third class—When gross sales are less than fifteen thousand dollars, and more than five thousand dollars, the license shall be ten dollars, \$10.

Twenty-fourth class—When gross sales are five thousand dollars or less, the license shall be five dollars, \$5.

Provided, that if any distilled, vinous, malt or other kind of mixed liquors be sold in connection with the business of retail merchant, grocer, restaurant, oyster house, confectionery or druggist, in less quantities than five gallons, the license for such additional business shall be as hereinafter provided for in Sec. 11 of this act; provided further, that no license shall issue to sell liquors in less quantities than five gallons for less than one hundred dollars, \$100. S. 6, Act 150, 1890.

SEC. 157. [Insurance.]—That each and every insurance company (society), association, corporation or other organization or firm, or individual doing and conducting an insurance business of any kind, life, fire, marine, river, accident or other in this State, whether such company (society), association, corporation, or other organization or firm, or individual is located or domiciled here or operating here, through a branch department, resident board, local office, firm, company, corporation, or agency of any kind whatsoever shall pay a separate and distinct license

on said business for each company represented, and said license shall be based on the gross annual amount of premiums on all risks located within the State, and upon risks located in other States or foreign countries, upon which no license has been paid therein, as follows, to-wit:

First class—When said premiums are three hundred thousand dollars or more, the license shall be seventeen hundred and fifty dollars, \$1750.

Second class—When said premiums are two hundred and fifty thousand dollars, and less than three hundred thousand dollars, the license shall be fifteen hundred dollars, \$1500.

Third class—When said premiums are two hundred thousand dollars, and less than two hundred and fifty thousand dollars, the license shall be twelve hundred and fifty dollars, \$1250.

Fourth class—When said premiums are one hundred and fifty thousand dollars, and less than two hundred thousand dollars, the license shall be one thousand dollars, \$1000.

Fifth class—When said premiums are one hundred thousand dollars, and less than one hundred and fifty thousand dollars, the license shall be seven hundred and fifty dollars, \$750.

Sixth class—When said premiums are eighty thousand dollars, and less than one hundred thousand dollars, the license shall be seven hundred dollars, \$700.

Seventh class—When said premiums are seventy thousand dollars, and less than eighty thousand dollars, the license shall be six hundred and fifty dollars, \$650.

Eighth class—When said premiums are sixty thousand dollars, and less than seventy thousand dollars, the license shall be six hundred dollars, \$600.

Ninth class—When said premiums are fifty thousand dollars, and less than sixty thousand dollars, the license shall be five hundred and fifty dollars, \$550.

Tenth class—When said premiums are forty thousand dollars, and less than fifty thousand dollars, the license shall be five hundred dollars, \$500.

Eleventh class—When said premiums are thirty thousand dollars, and less than forty thousand dollars, the license shall be four hundred and fifty dollars, \$450.

Twelfth class—When said premiums are twenty thousand dollars, and less than thirty thousand dollars, the license shall be four hundred dollars, \$400.

Thirteenth class—When said premiums are ten thousand dollars, and less than twenty thousand dollars, the license shall be three hundred and fifty dollars, \$350.

Fourteenth class—When said premiums are less than ten thousand dollars, the license shall be three hundred dollars, \$300.

Provided, that no corporation not incorporated under the laws of the State, nor any foreign society, firm or partnership, shall do business in this State, except through an agent duly authorized and accredited for the purposes of said business, and for all purposes connected with licenses and taxation and service of process, said agent to be appointed by authentic act, and a certified copy of the act to be deposited in the office of the Secretary of State. Any person or firm who shall fill up or sign a policy or certificate of insurance on open marine or fire insurance policy, or otherwise issued by a corporation or association, or persons, not located or represented in this State by a legally authorized agent, shall be considered an agent of such corporation or person or association, and shall be liable for all licenses, taxes and penalties enforced by the provisions of this act upon such person, corporation and association, as if represented by a legally appointed agent.

Provided, that nothing herein contained shall apply to mutual aid societies, which pay mutual insurance policies by assessments upon members, whether the same be or be not domiciled in this State. S. 7, Act 150, 1890.

SEC. 158. [Carrying and Storing.]—That every omnibus or regular coach, or herdic business, and for every business of

transporting money, merchandise or other articles, by express or transfer, of operating one or more towboats or tugboats, or keeping a warehouse or storage-room, the license shall be based on the gross annual receipts of said business, as follows, except railroads running outside of cities and towns. There shall be no class of this business higher than the tenth class; when said receipts are five hundred thousand dollars or more, the license shall be four hundred dollars, \$400.

Eleventh class—When the gross annual receipts are four hundred thousand dollars or more, and less than five hundred thousand dollars, the license shall be three hundred dollars, \$300.

Twelfth class—When the gross annual receipts are three hundred thousand dollars or more, and less than four hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Thirteenth class—When the gross annual receipts are two hundred and fifty thousand dollars or more, and less than three hundred thousand dollars, the license shall be two hundred dollars, \$200.

Fourteenth class—When the gross annual receipts are two hundred thousand dollars or more, and less than two hundred and fifty thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fifteenth class—When the gross annual receipts are one hundred and fifty thousand dollars or more, and less than two hundred thousand dollars, the license shall be one hundred dollars, \$100.

Sixteenth class—When the gross annual receipts are one hundred thousand dollars or more, and less than one hundred and fifty thousand dollars, the license shall be seventy-five dollars, \$75.

Seventeenth class—When the gross annual receipts are seventy-five thousand dollars or more, and less than one hundred thousand dollars, the license shall be fifty dollars, \$50.

Eighteenth class—When the gross annual receipts are twenty-five thousand dollars or more, and less than seventy-five thousand dollars, the license shall be forty dollars, \$40.

Nineteenth class—When the receipts are less than twenty-five thousand dollars, the license shall be thirty dollars, \$30.

Provided, that warehouses receiving less than three hundred and fifty dollars per year shall pay no license. That for every person, association of persons, business firm or corporation, doing a storage business of sugar and molasses exclusively, or either of them, the license shall be based on the gross annual receipts of said business, as follows.

There shall be nine classes, viz:

First class—When the gross annual receipts are twenty thousand dollars, the license shall be one thousand dollars, \$1000.

Second class—When the gross annual receipts are eighteen thousand dollars or more, and less than twenty thousand dollars, the license shall be five hundred dollars, \$500.

Third class—When the gross annual receipts are fifteen thousand dollars or more, and less than eighteen thousand dollars, the license shall be three hundred and seventy-five dollars, \$375.

Fourth class—When the gross annual receipts are twelve thousand five hundred dollars or more, and less than fifteen thousand dollars, the license shall be three hundred and ten dollars, \$310.

Fifth class—When the gross annual receipts are ten thousand dollars or more, and less than twelve thousand five hundred dollars, the license shall be two hundred and fifty dollars, \$250.

Sixth class—When the gross annual receipts are seven thousand five hundred dollars or more, and less than ten thousand dollars, the license shall be one hundred and eighty dollars, \$180.

Seventh class--When the gross annual receipts are four thousand five hundred dollars or more, and less than seven thousand five hundred dollars, the license shall be one hundred and fifty dollars, \$150.

Eighth class--When the gross annual receipts are three thousand dollars or more and less than four thousand five hundred dollars, the license shall be one hundred and ten dollars, \$110.

Ninth class--When the gross annual receipts are less than three thousand dollars, the license shall be seventy-five dollars, \$75.

Provide^d, that for the business of carrying on, operating, or running any horse or steam railroad or both, for the transportation of passengers within the limits of any city or town in this State, the annual license shall be based on the annual gross receipts, as follows, viz:

First class--When the said annual gross receipts are five hundred thousand dollars or in excess of that amount, the license shall be twenty-five hundred dollars, \$2500.

Second class--When the said annual gross receipts are over four hundred and fifty thousand dollars, and not more than five hundred thousand dollars, the license shall be twenty-two hundred and fifty dollars, \$2250.

Third class--When the said annual gross receipts are over four hundred thousand dollars, and not more than four hundred and fifty thousand dollars, the license shall be two thousand dollars, \$2000.

Fourth class--When the said annual gross receipts are over three hundred and fifty thousand dollars, and not more than four hundred thousand dollars, the license shall be seventeen hundred and fifty dollars, \$1750.

Fifth class--When the said annual gross receipts are over three hundred thousand dollars, and not more than three hundred and fifty thousand dollars, the license shall be fifteen hundred dollars, \$1500.

Sixth class—When the said annual gross receipts are over two hundred thousand dollars, and not more than three hundred thousand dollars, the license shall be one thousand dollars, \$1000.

Seventh class—When the said annual gross receipts are over one hundred thousand dollars, and not more than two hundred thousand dollars, the license shall be five hundred dollars, \$500.

Eighth class—When the said annual gross receipts are over fifty thousand dollars, and not more than one hundred thousand dollars, the license shall be not more than two hundred and fifty dollars, \$250.

Ninth class—When the said annual gross receipts are over twenty-five thousand dollars, and not more than fifty thousand dollars, the license shall be one hundred and twenty-five dollars, \$125.

Tenth class—When the said annual gross receipts are fifteen thousand dollars or less, the license shall be seventy-five dollars; provided, that in cities where the population is less than fifty thousand, there shall be two grades based on actual gross receipts as follows, viz :

First class—When the annual gross receipts are twenty-five thousand dollars, or in excess of that amount, the license shall be one hundred dollars, \$100.

Second class—When the annual gross receipts are less than twenty-five thousand dollars, the license shall be fifty dollars, \$50. S. 8, Act 150, 1890.

SEC. 159. [Miscellaneous.]—That for carrying on each business of gaslight, electric light, water works, telegraphing (including local and district telegraph), telephoning, express company, cotton compress or ginnery, cotton pickery, slaughter house, distilling and rectifying alcoholic or malt liquors, brewing, ale, beer, porter or other malt liquors, manufacturing tobacco cigars or cigarettes, refining sugar and molasses, manu-

facturing cotton seed oil, oil cake or cotton seed meal, the license shall be based on the gross annual receipts of each person, association of persons, business firm or corporation engaged in said business, as follows: provided, that this section shall not apply to planters and farmers grinding and refining their own sugar and molasses, or ginning their own cotton or that of their tenants, or manufacturing their own cotton seed into meal, cake or oil, or work by machinery for plantation or farm purposes; provided, that no license shall be imposed or collected on cotton gins ginning for hire not over four hundred bales of cotton per annum; and provided further, that it shall not apply to those planters who granulate syrup for other planters during the rolling season.

First class--When the said gross annual receipts are two million five hundred thousand dollars and over, the license shall be three thousand five hundred dollars, \$3500.

Second class--When the said gross annual receipts are two million two hundred and fifty thousand dollars or more, and less than two million five hundred thousand dollars, the license shall be three thousand dollars, \$3000.

Third class--When the said gross annual receipts are two millions of dollars or more, and less than two million two hundred and fifty thousand dollars, the license shall be twenty-five hundred dollars, \$2500.

Fourth class--When the said gross annual receipts are one million seven hundred and fifty thousand dollars or more, and less than two million dollars, the license shall be two thousand dollars, \$2000.

Fifth class--When the said gross annual receipts are one million five hundred thousand dollars or more, and less than one million seven hundred and fifty thousand dollars, the license shall be fifteen hundred dollars, \$1500.

Sixth class--When the said gross annual receipts are one million two hundred and fifty thousand dollars or more, and less

than one million five hundred thousand dollars, the license shall be one thousand dollars, \$1000.

Seventh class---When the said gross annual receipts are one million dollars or more, and less than one million two hundred and fifty thousand dollars, the license shall be seven hundred and fifty dollars, \$750.

Eighth class---When the said gross annual receipts are seven hundred and fifty thousand dollars or more, and less than one million dollars, the license shall be seven hundred dollars, \$700.

Ninth class---When the said gross annual receipts are five hundred thousand dollars or more, and less than seven hundred and fifty thousand dollars, the license shall be five hundred and fifty dollars, \$550.

Tenth class---When the said gross annual receipts are two hundred and fifty thousand dollars or more, and less than five hundred thousand dollars, the license shall be four hundred dollars, \$400.

Eleventh class---When the said gross annual receipts are two hundred thousand dollars or more, and less than two hundred and fifty thousand dollars, the license shall be three hundred dollars, \$300.

Twelfth class---When the said gross annual receipts are one hundred and fifty thousand dollars or more, and less than two hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Thirteenth class---When the said gross annual receipts are one hundred thousand dollars or more, and less than one hundred and fifty thousand dollars, the license shall be two hundred dollars, \$200.

Fourteenth class---When the said gross annual receipts are seventy-five thousand dollars or more, and less than one hundred thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fifteenth class--When the said gross annual receipts are fifty thousand dollars or more, and less than seventy five thousand dollars, the license shall be one hundred dollars, \$100.

Sixteenth class--When the said gross annual receipts are thirty seven thousand five hundred dollars or more, and less than fifty thousand dollars, the license shall be seventy-five dollars, \$75.

Seventeenth class --When the said gross annual receipts are twenty-five thousand dollars or more, and less than thirty-seven thousand five hundred dollars, the license shall be fifty dollars, \$50.

Eighteenth class--When the said gross annual receipts are over twenty thousand dollars, and less than twenty-five thousand dollars, the license shall be thirty dollars, \$30.

Nineteenth class--When the said gross annual receipts are over fifteen thousand dollars, and less than twenty thousand dollars, the license shall be twenty five dollars, \$25.

Twentieth class--When the said gross annual receipts are less than fifteen thousand dollars, the license shall be fifteen dollars, \$15. S. 9, Act 150, 1890.

SEC. 160. [Amusements.]—That the license herein provided for shall be graded in thirteen classes, or so many thereof as shall be hereinafter indicated, at follows:

That for every business of keeping a theatre, opera house, amphitheatre, academy of music a license shall be based upon the quantity of space devoted to spectators, to be calculated by the number of seats or ordinary space for seats, as follows:

First class--When the number of seats or spaces are one thousand or more, the license shall be four hundred dollars, \$400.

Second class--When the number of seats are seven hundred and fifty or more, and less than one thousand, the license shall be three hundred dollars, \$300.

Third class--When the number of seats or spaces are five hundred or more, and less than seven hundred and fifty, the license shall be two hundred and fifty dollars, \$250.

Fourth class--When the said number of seats is less than five hundred, the license shall be one hundred and seventy-five dollars; provided, that no business of this class shall be licensed for less than one hundred and seventy-five dollars (\$175); provided, that in cities and towns of this State, the population of which is less than twenty-five thousand and more than five thousand, the license shall be based on the quantity of space devoted to the spectators, to be calculated by the number of seats or ordinary space for seats, as follows:

First class--When the number of seats or spaces exceeds five hundred, the license shall be one hundred dollars, \$100.

Second class--When the number of seats or spaces is less than five hundred, the license shall be seventy-five dollars, \$75.

In towns having a population of five thousand or less, the license shall be ten dollars for each one thousand inhabitants, to be paid by the person, corporation, association or municipality owning or controlling, for rent or hire, the building or buildings in which said exhibitions are held; that for any place where can can, clodoehe or other similar female dancing or sensation performance or statuary exhibitions are shown, or any other fixed place for theatrical, musical, minstrel, concert, dancing or variety performance, exhibitions, amusement or show, the license shall be five thousand dollars, in cities with a population of more than twenty-five thousand, and in cities and towns with less population the license shall be twenty-five hundred dollars, and nothing in this paragraph shall be construed as licensing or permitting any performance which is prohibited by other laws, ordinances, or police regulations. Provided, that nothing in this section shall apply to any respectable and legitimate place of business already paying a license under the provisions of this act, where free concerts may be given for the entertainment of guests by regularly organized orchestra only; and provided further, that the provisions of this act shall not apply to private or public concerts given in duly licensed halls, or at private houses. Provided, that no museum, menagerie, circus or other

traveling show shall be permitted to make exhibitions within the State, unless they have first paid a license, based on the number of attaches, whether proprietors, performers or other employees, as follows:

First class—When the number of said persons is one hundred or more, the license shall be five hundred dollars, \$500.

Second class—When the number of said persons is seventy-five or more, and less than one hundred, the license shall be four hundred dollars, \$400.

Third class—When the number of said persons is fifty or more, and less than seventy-five, the license shall be three hundred dollars, \$300.

Fourth class—When the number of said persons is thirty or more, and less than fifty, the license shall be two hundred and fifty dollars, \$250.

Fifth class—When the number of said persons is twenty or more, and less than thirty, the license shall be two hundred dollars, \$200.

Sixth class—When the number of said persons is ten or more, and less than twenty, the license shall be one hundred and fifty dollars, \$150.

Seventh class—When the number of said persons is five or more, and less than ten, the license shall be one hundred dollars, \$100.

Eighth class—When the number of said persons is four, the license shall be seventy-five dollars, \$75.

Ninth class—When the number of said persons is three, the license shall be fifty dollars, \$50.

Tenth class—When the number of persons is two, the license shall be forty dollars, \$40.

Eleventh class—When the number is one, the license shall be thirty dollars, \$30.

That for every hall where balls or entertainments, not above provided for, are given, the classification for license shall be as

in the first part of this section; but their prices shall only be one fourth of those provided for in Section 10; provided, this shall not apply to balls by private parties, or for charitable purposes.

That for each person, carrying on the business or calling of selling or dealing in railroad or steamship tickets, whether said tickets are sold on the streets, in the office of the company he represents, or that of any other company, shall pay an annual license graded upon the number of companies he represents, to wit: One company, twenty five dollars, \$25; two companies, forty dollars, \$40; three or more companies, fifty dollars, \$50.

That each and every peddler or hawker, other than peddlers of fruit, vegetables, oysters, poultry or eggs shall pay an annual license, graded as follows:

When traveling on foot, ten dollars, \$10.

When traveling on horseback, twenty-five dollars, \$25.

When traveling in a one-horse vehicle, forty dollars, \$40.

When traveling in a two-horse vehicle, seventy-five dollars, \$75.

When traveling on any kind of water craft, two hundred dollars, \$200.

Provided, that any hawker or peddler, whose entire stock, in pack, or at some other place in the State, does not exceed in value ten (\$10) dollars, shall not be required to pay any license.

And provided further, that no person shall be allowed to sell goods as the clerk or clerks of a peddler or hawker, but that he or they must pay a license in his or their own name, but that this proviso shall not apply to water craft.

And provided further, that all parochial or municipal executive officers are hereby empowered and directed to cause all peddlers or hawkers to exhibit their State licenses, and the said peddlers or hawkers failing to produce or exhibit the same, the said officers are directed and empowered by this act to seize said stock or merchandise and turn same over to any court of

competent jurisdiction, with due information as to the violation of this act.

Provided further, that said executive officers shall be entitled to receive as fees the sum of ten (\$10) dollars in each and every case from any peddler or hawker, clerk or clerks employed by said peddler or hawker when peddling without a license in violation of this law; the said amount of ten (\$10) dollars to be recovered before any court of competent jurisdiction, out of the goods so seized.

Provided further, that no license shall be issued to any peddler or hawker for less than the full rate for the current year. S. 10, Act 78, 1896.

SEC. 161. [Sustenance and Refreshment.]—That for every business of keeping a hotel, where lodging and eating are combined, the license shall be based on the number of furnished lodging rooms for guests, as follows, viz:

First class—When said rooms are in number three hundred or more, the license shall be six hundred dollars, \$600.

Second class—When said rooms are in number two hundred and twenty-five or more, and less than three hundred, the license shall be five hundred dollars, \$500.

Third class—When said rooms are in number one hundred and fifty or more, and less than two hundred and twenty-five, the license shall be three hundred and seventy five dollars, \$375.

Fourth class—When said rooms are in number seventy-five or more, and less than one hundred and fifty, the license shall be three hundred dollars, \$300.

Fifth class—When said rooms are in number forty-five or more, and less than seventy-five, the license shall be two hundred dollars, \$200.

Sixth class—When said rooms are in number thirty or more, and less than forty-five, the license shall be one hundred and fifty dollars, \$150.

Seventh class—When said rooms are in number fifteen or more, and less than thirty, the license shall be one hundred dollars, \$100.

Eighth class—When said rooms are in number twelve or more, and less than fifteen, the license shall be seventy-five dollars, \$75.

Ninth class—When said rooms are in number nine or more, and less than twelve, the license shall be fifty dollars, \$50.

Tenth class—When said rooms are in number six or more, and less than nine, the license shall be forty dollars, \$40.

Provided, that no person who keeps a boarding-house, in connection with schools or colleges for the accommodation of students and employees thereof, shall pay any license as boarding-house.

Provided further, that no license shall be required when the number of said rooms is less than provided for in class ten; that for every business of lodging alone, the license shall be estimated on the same basis as for hotels, but graduated at one-half rates; provided, that boarding-houses pay sixty per cent of the rates of hotels.

That for every business of bar-room, cabaret, coffee-house, cafe, beer saloon, liquor exchange, drinking saloon, grogshop, beer-house, beer-garden, or other place where anything to be drunk or eaten on the premises is sold directly or indirectly, the license shall be based on the annual gross receipts of said business, as follows, viz: That for this business there shall be one extra class.

Class A—When said gross annual receipts are fifty thousand dollars (\$50,000) or more, for which the license shall be fifteen hundred dollars, \$1500.

First class—When said gross annual receipts are thirty-seven thousand dollars (\$37,000) or more, and less than fifty thousand dollars, the license shall be one thousand dollars, \$1000.

Second class—When said gross annual receipts are twenty-five thousand dollars (\$25,000) or more, and less than thirty-

seven thousand five hundred dollars, the license shall be eight hundred dollars, \$800.

Third class—When said gross annual receipts are twenty thousand dollars (\$20,000) or more, and less than twenty-five thousand dollars, the license shall be six hundred dollars, \$600.

Fourth class—When said gross annual receipts are fifteen thousand dollars (\$15,000) or more, and less than twenty thousand dollars, the license shall be five hundred dollars, \$500.

Fifth class—When said gross annual receipts are ten thousand dollars (\$10,000) or more, and less than fifteen thousand dollars, the license shall be four hundred dollars, \$400.

Sixth class—When said gross annual receipts are seven thousand five hundred dollars (\$7,500) or more, or less than ten thousand dollars, the license shall be three hundred dollars, \$300.

Seventh class—When said gross annual receipts are five thousand dollars (\$5,000) or more, or less than seven thousand five hundred dollars (\$7,500), the license shall be two hundred dollars, \$200.

Eighth class—When said gross annual receipts are three thousand dollars (\$3,000) or more, and less than five thousand dollars (\$5,000) the license shall be one hundred dollars, \$100.

Provided, that no license shall be charged for selling refreshments for charitable or religious purposes; provided, that no establishment selling or giving away, or otherwise disposing of any spirits, wines, alcoholic or malt liquors in less quantities than one pint shall pay less than one hundred dollars (\$100); provided further, that when any kind of business provided for in this section shall be combined with any other business provided for in Section 10, the same classification shall be made as prescribed in this section; but the price of the licenses shall be equal to the license required for each business separately.

That for the business of keeping billiard tables, pigeon hole, Jenny Lind, pool or bagatelle tables, and ten-pin alleys, from which revenue is derived, a license of ten dollars (\$10) for each such table or alley shall be paid in addition to any other license due by the establishment in which said tables or alleys may be situated.

Provided, that all persons, association of persons or business firms and corporations engaged in the sale of soda water, mead, confections, cakes, etc., exclusively shall be rated as follows:

First class—When the gross sales are ten thousand dollars or in excess of that amount, the license shall be fifty dollars, \$50.

Second class—When the gross sales are eight thousand dollars or more, and less than ten thousand dollars, the license shall be forty dollars, \$40.

Third class—When the gross sales are six thousand dollars or more, and under eight thousand dollars, the license shall be thirty dollars, \$30.

Fourth class—When the gross sales are four thousand dollars or more, and under six thousand dollars, the license shall be twenty dollars, \$20.

Fifth class—When the gross sales are three thousand dollars or more, and under four thousand dollars, the license shall be fifteen dollars, \$15.

Sixth class—When the gross sales are less than three thousand dollars, and more than two thousand dollars (\$2000), the license shall be ten dollars, \$10.

Seventh class—When the gross sales are less than two thousand dollars (\$2000), the license shall be five dollars, \$5.

Provided, that this provision shall not apply to places doing the business herein named where alcoholic, vinous or malt liquors are sold.

Provided further, that druggists, etc., selling soda water, mead, etc., shall be required to take out a license under this act. S. 11, Act 150, 1890.

SEC. 162. [Professional and Personal Occupation.]—That the annual license for the kinds of business hereinafter named, shall be graduated in thirteen classes, as follows, viz:

That for every individual or company carrying on the profession or business agency for steamboats, drayiug, trucking, keeping cabs, carriages, hacks or horses for hire, undertakers, owners or lessees of toll bridges and ferries, master builders, stevedores and mechanics who employ assistance, the license for said profession or oecupation—

First class-- When said gross annual receipts are twenty thousand dollars or more, the license shall be one hundred and twenty dollars, §120.

Second class--When said gross annual receipts are sixteen thousand dollars or more, and less than twenty thousand dollars, the license shall be one hundred and five dollars, §105.

Third class—When said gross annual receipts are twelve thousand dollars or more, and less than sixteen thousand dollars, the license shall be ninety-five dollars, §95.

Fourth class--When the said gross annual receipts are ten thousand dollars or more, and less than twelve thousand dollars, the license shall be eighty dollars, §80.

Fifth class--When said gross annual receipts are eight thousand dollars or more, and less than ten thousand dollars, the license shall be seventy dollars, §70.

Sixth class--When said gross annual receipts are six thousand dollars or more, and less than eight thousand dollars, the license shall be sixty dollars, §60.

Seventh class--When said gross annual receipts are five thousand dollars or more, and less than six thousand dollars, the license shall be fifty dollars, §50.

Eighth class--When said gross annual receipts are four thousand dollars or more, and less than five thousand dollars, the license shall be forty dollars, §40.

Ninth class--When said gross annual receipts are three thousand dollars or more, and less than four thousand dollars, the license shall be thirty dollars, §30.

Tenth class--When said gross annual receipts are two thousand dollars or more, and less than three thousand dollars, the license shall be twenty-five dollars, §25.

Eleventh class--When said gross annual receipts are one thousand dollars or more, and less than two thousand dollars, the licence shall be twenty dollars, §20.

Twelfth class--When the said gross annual receipts are seven hundred and fifty dollars or more, and less than one thousand dollars, the lice se shall be fifteen dollars, §15.

Thirteenth class--When the said gross annual receipts are less than seven hundred and fifty dollars, the license shall be four dollars, §4.

That every individual or individuals carrying on the business or profession of physician, attorney at-law, editor, dentist, oculist, photographer, by whom any articles are sold or dealt in other than the simple photographs of various kinds taken by himself, agency for publications, freight, ticket, claims, patent rights, and all other business not herein provided for shall be graded the same as above set forth, but the license shall be one-half of those established by this section, and provided no license shall be issued hereunder for less than five dollars, §5. S. 12, Act 150, 1890.

SEC. 163. [Traveling Agents.]—That all traveling vendors of stoves, lightning rods and clocks, shall pay a license annually of two hundred dollars (\$200) in each parish of the State. S. 13, Act 150, 1890.

SEC. 164. [Municipal or Parochial Corporations Authorized to Impose License Tax.]—That any municipal or parochial corporation in the State shall have the right to impose a fair and equitable license tax on any business occupation or profession herein provided for; provided, that all such license tax shall be graded. S. 14, Act 150, 1890.

SEC. 165. [Separate License.]—That when any two or more kinds of business are combined except as herein expressly provided for, there shall be a separate license required for each kind of business. S. 15, Act 150, 1890.

SEC. 166. [Annual Receipts to Form Basis of License.]—That the annual receipts, capital, sales and premium in this act, referred to as a basis of license, are those for the year for which the license is granted; the standard for their estimation shall be *prima facie* of the preceding year if the business has been conducted previously by the same party or parties to whom they claim to be successors. If the firm or company be new the amount or gross sales for the first two months shall be considered the basis, and six times that amount shall be estimated as the annual receipts of such business; provided, that any person commencing business after the first of July, shall pay one half of the above rates. S. 16, Act 150, 1890.

SEC. 167. [Basis of License Determined by Sworn Statements.] That the business of the previous year, as also the actual condition and results of business of the current year, for new firms, associations or corporations, for the purpose of calculating licenses, shall be ascertained by the tax collector in the sworn statement of the person or persons in interest, his or their duly authorized agent or officer, made before the tax collector or his deputy, provided, that if the tax collector be not satisfied with the said sworn statement, he shall traverse the same by a rule, taken in proper court, as provided in the Constitution, which rule shall be tried summarily, whether an answer be thereto filed or not. On the trial of said rule, the books and written entries and memoranda of said person or persons, firms, companies, corporations or parties, shall be brought into court, and subjected to the inspection and examination of the court, the officer who took the rule, and such experts as he may employ or the court may appoint; provided, that this inspection shall not be construed as entitling the defendant to introduce in evidence said books and documents any more than he would have been

without such inspection; provided, also, that the license shall issue in accordance with the said sworn statement, notwithstanding the prospect or pendency of the rule, and the final ratification shall be made as ordered by the court. S. 17, A. 150, 1890.

SEC. 168. [Proceedings Against Persons Doing Business Without License.]—That if any business shall be conducted without a license, in case herein provided, the officer whose duty it is to issue licenses, shall, through the attorney herein provided for on motion in the proper courts as provided in the Constitution, and which shall be without deposit or advancee cost, take a rule on the party or parties doing such business, to show cause on the fifth day, exclusive of holidays after the service thereof, which may be tried out of term times and in chambers, and shall always be tried by preference, why said party or parties should not pay the amount of the license claimed and penalties, or be ordered to cease from further pursuits of said business until after having obtained a license; and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the State, for the amount decreed to be due by the defendant for license and penalty and costs heretofore and hereinafter provided for, and shall be executed in the same manner as other judgments, and every violation of the order of the court shall be considered as a contempt thereof, and punished according to law.

It is hereby expressly provided that each person, association of persons, business firm or corporation, required to take out a license under this act, shall be required to post the same in a conspicuous place, in his or their place of business under a penalty of not less than ten nor more than one hundred dollars, recoverable by the tax collector, before any court of competent jurisdiction; and it shall be the duty of the several tax collectors, throughout the State, to visit in person or by deputies, the several places of business herein mentioned, and ascertain that the provisions of this section are strictly carried out. S. 18, Act 150, 1830.

SEC. 169. [The Only Legal Form of License is that Issued by the Auditor]—That the only legal evidence that a license has been paid shall be the appropriate form of license issued by the Auditor of Public Accounts, and no receipts issued by a tax collector in place of the license itself shall be valid, and this clause shall be construed to prevent the tax collector from issuing a receipt, in lieu of the appropriate form, to any person, association of persons, or business corporations: provided, that nothing herein contained shall be construed as to exclude oral evidence of lost or destroyed licenses. S. 19, Act 150, 1890.

SEC. 170. [Record Book of Sworn Statements to be Kept by Tax Collectors.]—That the ex-officio tax collectors and tax collectors throughout the State (the parish of Orleans included), shall prepare and keep a book in which they shall record or file the statements made under oath of all persons, association of persons, business firms or corporation, who may apply for license to pursue any trade, profession, vocation, calling or business under this act. S. 20, Act 50, 1890.

SEC. 171. [Tax Collector Shall Administer Oath to Applicants for License.]—That the tax collectors and ex-officio tax collectors charged with the collection of taxes, are hereby empowered and required to administer oath to any person, president or proper officer, or agent of any association of persons, business firms or corporations, applying for license under this act; and any tax collector or ex-officio tax collector as aforesaid, or any notary public or other officer of the State empowered to administer oaths, who shall sign any jurat or certify to the correctness of any oath without administering the said oath in person to the applicant, shall be deemed guilty of a misdemeanor, and on conviction be dealt with in accordance with existing laws, relative to the dismissal from office of such several officers, and in addition to which they shall be subject to a fine of not less than one hundred dollars, nor more than one thousand dollars. That when the oath is taken before the collector no charge shall be made for the same. Any false swear-

ing as to the gross receipts of any person or persons, or corporations, through their president or proper officer, or agent applying for license, shall constitute the crime of perjury, to be punished as directed by existing criminal laws of the State. S. 21, Act 150, 1890.

SEC. 172. [License Register.]—That the tax collectors and ex-officio tax collectors are hereby required to keep a license register, in which they shall enter the names of every person, association of persons, business firms or corporations, with the trade, profession, vocation, calling or business pursued, the class and graduation of the same, the amount of the license thereon and the date of the collection or payment thereof. On the 31st day of December of each and every year the said tax collectors shall make and forward to the Auditor of Public Accounts a full and complete transcript of said license register, a copy of which transcript the Auditor of Public Accounts shall lay before the General Assembly at its regular session of each year, and shall file the same in his office for his future reference or use. S. 22, Act 150, 1890.

SEC. 173. [Penalty for Violating Provisions of this Act.]—That the tax collector and ex-officio tax collector violating any of the provisions of this act, or who shall wilfully rate any person, association of persons, or business firms and corporations, at a less graduation than the law contemplates, or who shall issue to any said persons, association of persons or business firms and corporations, a license for a less sum than that corresponding with their graduation, shall be deemed guilty of a misdemeanor in office, and shall on conviction before a competent authority, be summarily dismissed therefrom. S. 23, Act 150, 1890.

SEC. 174. [Attorney to Assist Tax Collector in Collection of Licenses.]—That the Governor of the State shall designate for each parish, including the parish of Orleans, an attorney at law, whose duty it shall be to aid the tax collector or ex-officio tax collector in the parish for which he

is appointed in the collection of the State and parish licenses provided for by this act, and upon all licenses and penalties collected through the agency of said attorney, the delinquent owing the license shall pay a commission to him of ten per centum, calculating same upon the aggregate amount of license and penalties so collected and paid over to the tax collector. The said attorney shall receive no other compensation. The attorney so appointed shall serve during good behavior, and shall be liable to be summarily removed by the Governor for good and sufficient cause. It shall be the duty of the district attorneys of the country parishes to represent the tax collectors of said parishes in the collection of delinquent licenses in case no attorney shall accept such appointment or in case the attorney so appointed refuses to act.

On the first day of March of each year the tax collector or ex-officio tax collector shall deliver to the attorneys herein provided for, a complete list of all delinquent license payers, together with their location and kind of business, and the attorney shall immediately proceed to collect same in accordance with this act, and if not collected within thirty days from the date of delivery of the lists of the collector of taxes or ex-officio collector of taxes, it shall be the duty of said attorneys to render a written report giving the reasons for non-collection to the collectors, whose duty it shall be to forward such report to the Auditor of Public Accounts. Provided, that the attorneys herein provided for, clerks of court, sheriffs, constables or other officers, shall receive no compensation, commission, salary, docket fee or fees for services rendered in any suit or action for the collection of licenses under the provisions of this act in which the said tax collector or ex-officio tax collector has failed to obtain full and complete satisfaction and payment of any judgment in favor of the State of Louisiana; and provided further, that said attorneys, clerks of court, sheriffs, constables or other officers shall receive no compensation in any license suit for services rendered in which judgment has been rendered against

said tax collector or ex officio tax collector of State of Louisiana. S. 1, Act 106, 1894.

SEC. 175. [Penalty for Failure to Enforce Procuring of License.] That if any tax collector or officer, whose business it is to issue State licenses, shall through incompetency, negligence, or fault on his part, fail to enforce the procuring and reetifying thereof by persons required to have them, he shall be responsible on his bond for all damages to the State arising therefrom. S. 25, Act 150, 1890.

SEC. 176. [Interest on Delinquent Licenses]—That all unpaid licenses shall bear interest at the rate of two per cent per month from the first day of March, and the payment thereon shall be secured by first privilege in favor of the State upon the property, movable or immovable, of the delinquent owing the license, and the tax collector or ex officio tax collector shall collect said license and interest in the manner provided by existing laws. S. 2, Act 100, 1894.

SEC. 177. [Gross Receipts to Form Basis of License.]—That all gross receipts derived from any mercantile business or occupation whatsoever, as hereinbefore provided, whether earned within or without the State, shall form the proper basis upon which all licenses shall be assessed and collected by tax collectors. S. 27, Act 150, 1890.

SEC. 178. [Persons Having More Than One Place of Business] That a person, firm or company, having more than one place of business, shall pay a separate license for each place of business. S. 28, Act 150, 1890.

SEC. 179. [Repealing Clause.]—That all laws or parts of laws in conflict with this act are hereby repealed. S. 29, Act 150, 1890.

APPENDIX.

EXTRACTS FROM DECISIONS—SUPREME COURT.

Partnership property should be assessed under the firm name. 35 A., 952.

Land held in indivision must be assessed according to the title, and only the undivided interests of the joint owners, and not any definite part or stipulated number of acres, can be legally assessed as the property of one of them. 33 A., 1155.

Assessment of wife's separate property under her husband's name is void. 32 A., 924.

After divorce, assessment should be made in the lady's maiden name, in which she acquired the property and recorded her title thereto. 38 A., 400.

After death of the owner property should be assessed to the *estate* or *succession*, and when heirs are put in possession should be assessed to the *heirs of* deceased person. 33 A., 554.

Prior application to Board of Review is an indispensable condition precedent to the right to sue for reduction of assessment. 39 A., 413.

The description of urban property, required for assessment purposes, may be made by reference to the plan of the city, town or village, where there exists any; otherwise the property must be designated by the boundaries of the streets within which it is situated, giving in all cases the dimensions and mentioning the name of the street on which it fronts. 34 A., 259.

Coal brought from Pennsylvania to New Orleans for sale can legally be taxed by the State of Louisiana. 33 A., 843.

An assessment of property in the name of L. H. Stafford, or of L. A. Stafford, is not an assessment in the name of the owner, when L. H. Stafford never was owner and when L. A. Stafford had been dead for ten years; when the property had been vested in his succession, and when that fact had been formally notified to the proper officers and was ascertainable from the archives of their own offices.

A notice of the tax collector addressed to "B. S. Lee, agent of L. H. Stafford," is not a notice to the succession of L. A. Stafford," or to an agent of said succession.

A seizure of property as "the property of L. A. Stafford" is no seizure as against the succession of L. A. Stafford; and the recording of such seizure is not the recording of a seizure against said succession.

A transfer of the right, title and interest of L. A. Stafford in property ten years after his death operates no divestiture of the title of his succession.

A sale of property belonging to the succession of L. A. Stafford as the property of L. A. Stafford, and for taxes due by L. A. Stafford as owner, is inoperative against said succession. 33 A., 520.

The notice to be given by the tax collector to the owner or agent and the return to be made by the latter in assessment proceedings are acts required to be done but once, and when once validly performed have their full effect without regard to the subsequent changes of ownership. Therefore, if the owner dies after said notice and return it is proper for the assessors to put on the rolls, instead of his name, that of his succession. 33 A., 554.

Goods sent from one State to another are not lawful objects of taxation while they are in *transit* between the place of origin and the place of destination. Goods thus sent cease to be in *transit* and can be subjected to taxation the moment they reach their place of destination. 40 A., 226.

Art. 211 of the Constitution which provides that "taxes on movable property shall be collected in the year in which the assessment is made" cannot be construed as implying a prohibition from attempting to collect such taxes during the following or in a subsequent year. 42 A., 374.

When property has been assessed to two different persons for the same year, a payment of the taxes by either will defeat the power of the tax collector to sell. It matters not that the party making the payment is not the true owner. 42 A., 853.

When there is a title of record in the archives of a parish it is no part of the assessor's official duty to call in question the verity of that title and go back to a former title. 47 A., 5.

The shares of the capital stock of a manufacturing corporation, when held and owned by an insurance company, are taxable as being part of its assets, notwithstanding the capital, machinery and other property of said manufacturing corporation are exempt from taxation by constitutional provision. 47 A., 1498.

The police jury, acting as a board of reviewers, cannot, by ordinance, reduce the *percentage* of the assessment for the year, by wards or otherwise. They can levy such a certain *percentum* on the *total assessment* as, in their view, may be necessary to defray the parochial expenses: but they cannot reduce to the standard of parochial necessities. 39 A., 530.

In the assessment of the shares of a bank, where capital is represented by stock, it is immaterial whether the capital was or was not invested in United States bonds and State bonds, although, as a rule, the same be, themselves, exempt from taxation.

The words "are exempt property," found in Section 27 of Act 97 of 1886, relating to deductions from the amount of taxes assessed to such shares, do not apply to United States bonds, or to State bonds, in which the capital of a bank, State or National, represented by shares, has been invested. 41 A., 181.

The actual cash value of property is the constitutional basis of its taxation. The actual cash value of real or personal property is the price it would sell for cash, in the ordinary course of business, free from all incumbrances, otherwise than at forced sale. 41 A., 1156.

The powers of the board of reviewers, created by Secs. 22 and 23 of Act No. 106 of 1890, are *quasi-judicial* in character and must be exercised in the manner indicated by law.

In the matter of the correction of the assessments of individual citizens or corporations, the board of reviewers is authorized to take action only upon a special opposition made by the party alleging himself to be aggrieved, and for the purposes of such a contest before the board a sworn declaration of the taxpayer, such as is required by Sec. 19 of Act No. 106 of 1890, is essentially necessary. *Ex rel. Johnson vs. Tax Collector*, 39 A., 538.

An assessor called on by the board of reviewers to revise his rolls, has the right to call in question the fact whether the board in making alterations therein had acted under the circumstances which the law required to exist as conditions of its taking action, though he be not authorized to dispute their conclusions of fact when acting within their statutory jurisdiction. 48 A., 1350.

A tax sale of property in its entirety, composed of distinct portions acquired under separate titles, will not be sustained if it is reasonably certain a smaller portion could have been sold for enough to pay unpaid taxes, interest and costs.

The constitutional requirement that the tax collector shall sell at the tax sale the least quantity of the property that will bring the unpaid taxes, is not fulfilled by the statement that he offers any portion that any one will buy; the offer should be of a portion specific as to quantity and location, so that the purchaser may know what he buys and that delivery may be made. 47 A., 1294.

The former owner of property, sold by the tax collector, cannot complain of the insufficiency of the description of the property in the advertisement of sale, when the defective description is that given by the owner himself, or his agent, in his return to the assessor. And parties whose title is purely derivative from said former owner have no better right to raise the objection. 33 A., 554.

A sale of property to pay State taxes will not cancel or release either State or city taxes of a subsequent year. 31 A., 471.

A sale of property against which liens, privileges and mortgages exist, and are recorded in favor of the State for taxes or licenses, remain undisturbed thereby, and are not extinguished against the property and not transferred to the proceeds of sale. This is true whether it be a judicial sale or extra-judicial. 39 A., 47.

An unknown owner of assessed immovable property is one who has no agent to represent him, and whose place of business, residence and postoffice address are not known. 45 A., 594.

An assessment which does not contain a description sufficient to identify the property assessed is illegal and void.

The object of a description is to enable the owner to ascertain from the list itself that the tax charged against him has been assessed upon his land and not upon that of a stranger. 45 A., 1370.

It appearing that in previous years the property had not been assessed to any one, and not being able to obtain from the conveyance records of the parish wherein the same is situated, or by inquiry of the adjacent property owners, who is the proprietor thereof, it is permissible for the assessor to list it as that of an unknown owner. 45 A., 485.

Newspaper publishers are exempt from license taxation by Art. 206, Constitution. 42 A., 561.

One who prints billheads, orders and other forms for commercial purposes on paper bought by him, and who cuts and folds the paper into shapes for such purposes, as will serve for ledgers and commercial books, is not a manufacturer of stationery, entitled to exemption from taxation. 47 A., 276.

Capital and machinery employed in the manufacture of illuminating gas for street lighting is not exempt from taxation. 47 A., 65.

A person or corporation engaged in the manufacture of new articles of commerce, such as crackers, fancy soap and Italian paste is exempt from a license tax. 47 A., 160.

The machinery and property employed in making barrels, from material already prepared, is not exempt from taxation. 47 A., 1314.

When a mechanic is employed to do a particular piece of work—for instance to do the carpenter's work on a house, or to plaster or to paint the same, and he works at his trade and employs others to assist him in his work, he is exempt from the license tax. But when he undertakes to build houses generally and superintends the work and performs only such mechanical labor on them as his pleasure may dictate, or to show or direct those employed by him, he does not follow exclusively on the buildings, employing others to assist him, but he is a contractor or master builder, employing others to do the work, exclusive of his labor. 45 A., 44.

When a mechanic goes outside of his occupation and employs others of a different pursuit, such as brickmasons, painters and slaters, in the erection of buildings, his business is that of contractor and he is not exempted under Art. 206 of the Constitution. 45 A., 219.

A building contractor is not exempted from license because in connection with his business as contractor, he does some mechanical labor. 45 A., 346.

Shingles, laths, matched ceiling, dressed flooring, sidings, pailings (dressed and headed), fencing, laths, mouldings, car sidings cut to lengths, dressed finished mouldings, casing, moulding, baseboards, are articles of wood, ready for immediate, convenient and general use and exempt from taxation under Art. 297 of the Constitution. 45 A., 454.

Articles of wood, such as planks, joists, sills, etc., which are intended for parts of a particular structure are not such articles as are intended for general, immediate and convenient use, each complete in itself.

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